

ONESOURCE® TAX PROVISION

v.8.0 User Guide

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Tax & Accounting

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OVERVIEW - 8.0 RELEASE NOTES

The following items were addressed in this release:

GENERAL

INTEGRATION WITH ONESOURCE FILEROOM

At this time, the integration will be available for hosted clients using v.8.0 and higher

- Clients can now choose to use ONESOURCE FileRoom to store & access their documents
- Clients will receive 1 free drawer in the FileRoom as part of this integration
- Please contact Support if you would like to make this non-revokable choice

Note: If you license Global Access, your Global Access documents will be stored as they have been in the past. In this first phase of integration, you will not have the ability to view documents stored in the FileRoom from Global Access. This will be addressed in the next phases of integration with FileRoom.

DATA DIMENSIONS

Source

An icon on the data input screen is available for identifying the source for the populated data. To capture and see the icons, this option must be chosen in Manage Configurations. All existing positions will be defaulted to *Manual* as the Source.

There are several possible source types:

- Manual
- Import
- Dataset Rollover
- Dataset Copy
- Bridge Import
- Active Workpapers
- FlowThrough
- Return to Provision Integration
- Global Access
- Automation (NOL, VA, AMT, Payable, RTP, InterCo Txn)

Sources that can be locked:

The ability to lockdown a *Source* allows you to lock a source for all users

- Active Workpaper

Source functionality that can be hidden:

The ability to hide a *Source* allows you to hide the functionality for a source for all users

- Import
- Bridge

Data Source History

A log file is kept for each data point in the system:

- Data Source
- Date
- User
- Amount
- Notes

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View Data Source History

- **Source Data Presentation**
  - Streamlined look at the relevant data for better usability
- **Enhanced Performance**
  - More efficient way to capture and log audit trail information in order to increase performance

Auto Generated Notes

Notes are now created automatically when working with certain functionality in the software. The notes field will pre-populate with the originating source. All notes fields are editable by all users.

Included are:

- Copy Dataset
- Rollover Dataset
- FlowThrough
- Active Workpapers
- Return to Provision Integration
- Global Access
- Automation (RTP, InterCo Txn)

ADMINISTRATION

PARAMETERS

Manage Configurations

Additional Parameters have been added to Manage Configurations to allow easier configuration of the software. These parameters were previously only available in Manage Restricted Features.

Reporting

Regulated

- Expanded (FERC) View

Export to Returns

- Export to ONESOURCE Income Tax

Deferred Balances

- Ending Def Balance Post Tag and Event Type

State Level

- Hide state report details when no states

Formatting

- Client Name in Reports
- Number of Decimal Places for Rates
- Number of Decimal Places for FX Rates

Other

- Add Year to Date (YTD) Reports
- Enable Advanced Plug-In Reports
- UK Proof and P+L Reports
- Enable VA Contra Accounts for the Net Deferred Report

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Advanced Functionality

Payable

- Enable Tax Adjustments Payable Mapping Functionality

Alternative Minimum Tax

- Disable the AMT Automation Feature

Dataset Relations

- Allow Return-to-Provision

Flow Through

- Activate Flow Through
- Automatically Calculate Flow-Through Factors
- Display the "Calculate Flow-Through Factor Results" menu item
- Displays FX Fields
- Allow Audit Trail for Flow-Through

Enhanced Integration

- Transfer data to ONESOURCE Income Tax
- Select Dataset to Transfer data to ONESOURCE Income Tax
- Reverse Liability and Equity Sign
- Transfer Reporting Currency

Alternative Provision Calculations

- Activate Unit Mapping Screen

Dataset Relations

- Allow Return-to-Provision

Data Entry

Temporary Differences

- Enable Default Data Types
- Use default types in Bridge Import
- Allow Read/Write users to modify TD types
- Allow Read/Write users to modify NOL types
- Allow Read/Write users to modify ATTD types
- Allow Read/Write users to modify SAATD types
- Allow Read/Write users to modify SATTD types
- Lock beginning balances for Read/Write users

Lock Data Source

- Lock Active Workpapers data source

Global Access

General

- Assign Datasets to Users
- Activate Questionnaire
- Display User Status Report
- Activate Manage Active Datasets
- Add Review Levels
- Set "Forgot Password" Email
- Set "Request New Access" Email
- Enable Filing Group Reports

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- Assign (non-interim) Datasets to Users
- Display Prior Year Information
- Hide RTP Columns
- Add Comments to RTPs
- Show Unit Details on Questionnaire Report
- Show New Questionnaire Layout
- Show "Post RTP" Button

ADS Col Type

- Display Dataset Types in Dropdown

Switch

- Switch

Perms

- Add Tag to Perm Drop-Down Menu

Temps

- Add Tag to Temp Drop-Down Menu

Payable

- Add Tag to Payble Drop-Down Menu

Tax Adjs

- Add Tag to Tax Adj Drop-Down Menu

TBS

- Add Tag to Tax Basis Subline Drop-Down Menu

Admin

Password Options

- Make User Logins Not Case-Sensitive

Other

- Track Log Messages
- Allow Global Attachments
- Browse and Update Attachment Button
- Attachment Save As Button
- Enable Database Analyzer
- Enable Audit Trail when Running Reports

AUDIT TRAIL

A new Audit Trail feature is now available which you can elect to use on an Instance by Instance basis. You have the option to continue to utilize the current audit trail however we recommend switching to the new one to optimize performance.

- First, turn on the Data Source History in Manage Configurations. Choose the **Admin** area and the **Other** tab then **Yes** for **Enable Data Source History**
- Next, to achieve optimal performance, discontinue using the prior audit trail by entering the parameter **LIMIT_AUDITTRAIL** with the param value in Manage Restricted Features
- After turning on this parameter, the existing Numbers audit trail captures data *Added*, *Updated*, and *Deleted* (the headers) without underlying detail. The new **View Data Source History** in Administration should be used to see detailed audit information.

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Note: You have the ability to hide the Data Source icons and detail from the non-admin users, Read/Write & Read Only. In **Manage Configurations**, choose the **Admin** section and the **Other** tab then select **Yes** for **Hide Data Source for *Read/Write* users**.

STATE TYPES

Added the ability to create and designate state types such as:

- Unitary
- Combined
- Separate
- Canadian Provinces/Swiss Cantons
- Users are able to set rates for all states or a group of states in a State Type.
  - Right click on the Rates column header on the **Manage States**, **States** screen to see the **"Set Beginning Deferred Rate**", **"Set Ending Deferred Rate"** and **"Set State Rate"** options
  - When State Types are established, the Add New Jurisdiction to a Unit option will group States by State Types and allows for a **Select all** option

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FUNCTIONALITY

DATA ENTRY

Event/Sub-Event

- User defined field(s) which allow all data to be labeled

Populate Ending Balances for Book/Tax Basis Temporary Differences

Determine whether to post to either the *Activity*, *Deferred Only*, or *Balance Sheet Only* fields, based on Administration settings that can be established on each Temporary Difference code.

- The ending balances can now be imported or bridged in addition to being manually entered
- This setting only impacts the Book side of the entries. The Tax side remains a build to ending balance
- Posts designation established on code vs. dataset basis to allow functionality to be used for both P&L and Equity temporary differences in the same dataset

Temporary Difference Controls

- Lock Beginning Balances and Rates
  - A dataset can be configured using the dataset parameter, **BEGINNINGBALANCE_LOCKDOWN_ DS**, to make all beginning balances and rates Read-Only
  - This setting can also be made in the *Administration* area, *System* folder in *Manage Configurations*. Within the *Data Entry* tab, you will select *Temporary Differences,* and can choose to **Lock beginning balances for Read/Write users.** The dataset parameter takes precedence and will override the setting if set up in Manage Configurations
- Current/Non Current designation
  - Current or Non Current default can be established on a code by code basis in Manage Units & Manage States for all temporary differences.
  - The C/NC drop-down for Read/Write users can be configured, by type, to be locked or editable to ensure correct designation is used for all Temporary Differences
  - A new report, Temp Diff Discrepancy, has been added to highlight instances where there is an entry that varies from the default
  - This functionality applies to both ONESOURCE Tax Provision and Global Access users

Payable

- Mapping for posting of NC_ Tax Adjustments
  - Configurable dataset level settings determine how the Non-Cash Tax Adjustment will post in the payable

Interim

- Year to Date (YTD) Approach Option
  - In addition to the existing Isolated approach, there is now the ability to choose a Year to Date approach when an interim dataset is created
  - Allows all data from the Actual side to build (not roll over) when the data is Advanced into the next quarter/month/period. The YTD approach applies to all temporary difference and payable balances
- Expanded Timeframes
  - The flexibility around designating interim time periods has been expanded. On dataset creation, you are now allowed quarters, months, or periods with 1-15 time periods instead of just 3

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Tax Basis Mapping

- Contra Account
  - Added the ability to set the posting to either the Debit or the Credit account as the opposite sign on the Tax Basis reports.

REPORTING

TAX PROVISION

If no State is added in Data Entry then in the Reporting area

- The *State/Sub National Support* folder is not available
- No details for *States/Sub Nationals* are shown on the *Tax Provision* report
  - No details for *Deductible State/Sub-National Tax* and *Total State/Sub-National Tax Provision lines*
- No details for *State/Sub National* and *Local Income Taxes* are shown on the *Effective Tax Rate* report

DEFERRED BOOK TAX DETAIL

In the *Deferred Support* folder available in the Reporting area you will find:

- A new report that provides additional deferred support and displays the pre-tax and post-tax for Book, Tax, and Total for all Temporary Differences.
  - Available for Provision datasets only
  - Applicable only at the Federal level (not States)
  - Available at the Unit, SubConsolidated, Consolidated, and Filing Group levels
  - Allows Roll-up of detail
  - Allows Breakout view of each column by unit
  - Has an expanded view and contracted view

EFFECTIVE TAX RATE

Configure the ETR percentage decimal places from 1-4 decimals via a parameter. The previous default was 2.

PAYABLE ROLLFORWARD

New view is now available to show Year-Bucket Breakout with Rollups. The report allows users to see each Payable Txn type, sorted by bucket, for each year covered by Payable entries

DEFERRED BALANCES

Modifications have been made to increase performance and report will now load much faster

NET DEFERRED TAX ASSETS / LIABILITIES

- Modifications have been made to optimize performance of these reports and these will now load significantly faster
- Option added to show the VA_ amounts as contra or not. In **Manage Configurations**, choose the **Reporting** tab then **Other** and select **Yes** for **Enable VA Contra Accounts for the Net Deferred Report**

STATE PROVISION SUMMARY REPORT

You can improve the display of many reports including the *Interim State Provision Summary Report*. It is recommended that in **Manage Configurations**, choose the **Reporting** tab then **State Level** and select **Yes** for **Enable View**

ACTIVE WORKPAPERS

- The ability to pull (GET) Payable Beginning and Ending Balances by Transaction Bucket &

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Fiscal Year

- The ability to pull (GET) AMT Automation fields available under Unit Details, *Automation*
- Different colors now display for GET, SET, and SYN Actions
  - GET: Light Blue
  - SET: Orange
  - SYN: Light Green

RETURN AND PROVISION INTEGRATION

Local/Reporting Currency Designation

Ability to designate C or NC when transferring Temporary Differences and P/L or Equity when transferring Permanent Differences & Tax Adjustments

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CHAPTER 1: OVERVIEW

This chapter familiarizes you with the basic terminology and functionality in the system. The provision calculation, the user interface, and concepts are described. This chapter provides the building blocks for the rest of the user manual.

OVERVIEW OF PROVISION CALCULATIONS

Current Provision Calculation

	Pre-Tax Book Income
±	Deductible State Tax
±	Permanent Differences
±	Temporary Differences
±	Net Operating Loss Reclass
=	Taxable Income
X	Tax Rate
=	Tax Amount
±	After Tax Temporary Differences
±	Tax Adjustments
=	Current Tax Provision

Deferred Provision Calculation

	Beginning Deferred Tax Asset (Liability)
±	Balance Sheet Only Adjustment
-	Ending Deferred Tax Asset (Liability)
±	Currency Translation Adjustment - Offset
±	Deferred Provision Only Adjustment
=	Deferred Tax Provision

Total Provision Calculation

	Current Tax Provision
+	Deferred Tax Provision
±	Equity Adjustment
+	State Tax Provision
=	Total Tax Provision

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USER INTERFACE

The user interface is made up of a Menu Bar, a Control Center, the Navigator, Areas, and the Workarea:

Menu Bar

Options for printing, exiting the system, and maintaining passwords, as well as information about the software version.

Control Center

Options for the Dataset, and Unit. The selections made in the Control Center determine which data displays in the navigator and workarea.

Navigator

Hierarchical list of menu items for selecting different options for changing the display in the workarea. Expanded menus are often referred to as menu trees. There are three options: Dataset, Federal, and ... Add a new Jurisdiction. Once a jurisdiction is added, it is automatically available.

Areas

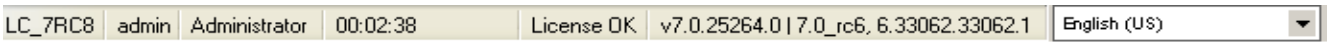
Areas separate the different parts of the system. Depending on your access level and license, different *areas* may display. The areas available are Data Entry, Data Transfer, Reporting, Administration, and Help.

Workarea

Displays data entry, as well as reports depending on the selections made in the navigator. For some screens and reports, there is a default view of the workarea that can be configured by the user. Some data entry screens have the ability to filter, sort, and export data to excel, such as permanent and temporary differences.

Status Bar

In the event that you request assistance from the support team, the status bar will prove to be helpful. The screenshot provides the schema, user name, user rights such as admin / read write / read only, length the application has been running, license status, version of software, and version of database.



Language/Globalization

Once you select a language the screens are translated to that language.



Note: The language changes only for areas of the application. User data entry is not translated.

Configuring the Interface

- The default view of the interface may be adjusted to accommodate a report with many columns of data in the workarea or to view the entire code and description in the Control Center.
- The panel that contains the control center and navigator can be hidden by selecting the **Auto Hide** pin icon on the screen. Once selected, when you click on the workarea the control center hides. To retrieve the control center look to the left of the screen and find the panel labeled control center. Click or run your mouse over that panel and the panel becomes available. Also, you can go to **Menu**, select **View**, and choose **Toggle Control Center** to completely hide the **Control Center**. Use these features to increase or decrease the workarea view.

Menu Bar

The menu bar has options for printing, exiting the system, and maintaining passwords, as well as information about the software version.

To print a single report:

- Click **File** then **Print/Print Landscape**.
- The report that currently displays in the workarea is sent to the default printer for the user's machine. To change the printer or to configure the report, Click **Page Setup...**.
- Citrix Users: An error displays if the default printer is not accessible due to security restrictions.

To print/save multiple reports:

- Click **File** then **Batch Print...**
- The Batch Print dialog box displays. Select options to configure how the reports are generated in the batch print file. Hold the **Ctrl key** while making selections to select more than one option.
- Select the sub-consolidation and/or units, the dataset that the reports should be based on, the currency of the reports, and the reports in the appropriate view.
- Click **Print...** to send the reports to the default printer for your machine. To change the printer or to configure the report, Click **Page Setup...**.
- Click **Save as Excel** to browse to where you want to save the reports as Excel files.

To export the report currently displayed in the workarea to an Excel worksheet:

- Click **File** then **Export to Excel...**
- Enter the target location for the file to be saved, Click **Save**.
- A message pops up: Please be patient. This may take some time. Click **OK**.
- To open a report that has been exported to Excel, Click **Yes** when prompted. Locate the target point of the file that was created and double-click the file.

Note: You will not be receive a message that the export is complete after you have selected **File** > **Export to Excel,** name the file and click S**ave. T**here is no indication that the export has been completed.

To toggle certain parts of the Control Center screen:

- Click **View** then **Toggle Sliding...** The parts slide up and down, instead of automatically displaying. Click **Data Entry** and **Administration** to see the difference between the areas.
- Click **View** then **Toggle Status Bar...** hides the *status bar* at the bottom of the screen.
- Click **View** then **Toggle Headers...** hides the headers c*ontrol center* and n*avigator* on the control center screen.
- Click **View** then **Toggle Full Screen Mode...** gives additional workarea space to view and edit.
- Click **View** then **Toggle Control Center...** completely hides the control center.

To manage the license, password, and settings or view information about the version:

- Click **About** then Import License... to update the license file.

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- Click **About** then **Change Password...** to manage the password.
- Click **About** then **Refresh Settings...** select if you cannot find something that you recently added in the administration area.
- Click **About** then **Contact Information...** Displays the user's license status, **ONE**SOURCE Tax Provision's contact information for *General Customer Support*, *Software Upgrades*, and the *Support Website*.
- Click **About** then **ONESOURCE Tax Provision** to view information about the version of the system that is installed.

Areas

Areas allow you to navigate to the various parts of the system. The areas that display vary based on your rights and license type. The areas divide the different workareas. Typical areas are: Data Entry, Data Transfer, Reporting, Administration, and Help.

DATA ENTRY
Upon selecting the dataset, the navigator is refreshed with the correct dataset type.

The types of datasets available are:

Provision
- Used to manage all aspects of a standard provision dataset.
- Provision data is gathered, stored, and is used to calculate and generate provision reports.

Estimated Payments
- Used to manage all aspects of a standard compliance dataset.
- Compliance data is gathered and stored in this area.
- The data is used to calculate and generate estimated payments and extension reports.

Interim
- Used to manage all aspects of an interim dataset.
- Interim provision data is gathered and stored in this area.
- The data is used to calculate and generate the forecasted rate to arrive at the interim provision reports.
- The actual data gathered is used to compare/contrast with the forecast data.

Data Entry Screen
- To add an adjustment select the row and click on the column. A drop-down will appear to make selections for each column. To delete, click the star icon and hit the delete key.
- You can drop the columns and arrange them in an order that works best for you. Also, you can drag the headers to group the data by that column.
- Add Attachments by clicking on the star.

DATA TRANSFER
Used to import and export data. Select the dataset to be modified.

REPORTING
Used to review reports for the provision, interim provision, and estimated payments data. Select the dataset, report level, and currency.

ADMINISTRATION
Used to create and manage all aspects of the system setup. This area displays and is accessible only by users with Administrative rights (Administrators).

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HELP
Displays online help contents providing an index and search feature.

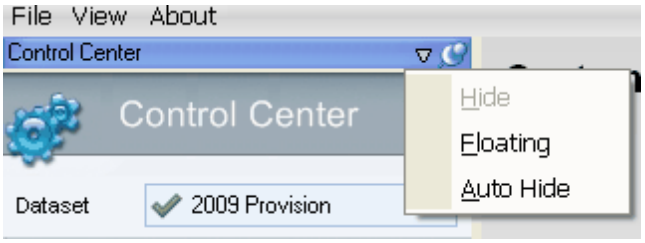
Control Center

The control center filters the information that displays in the navigator. The selections made in the control center impact which entry screens are available, as well as report views. The options are different depending on the area you have selected.

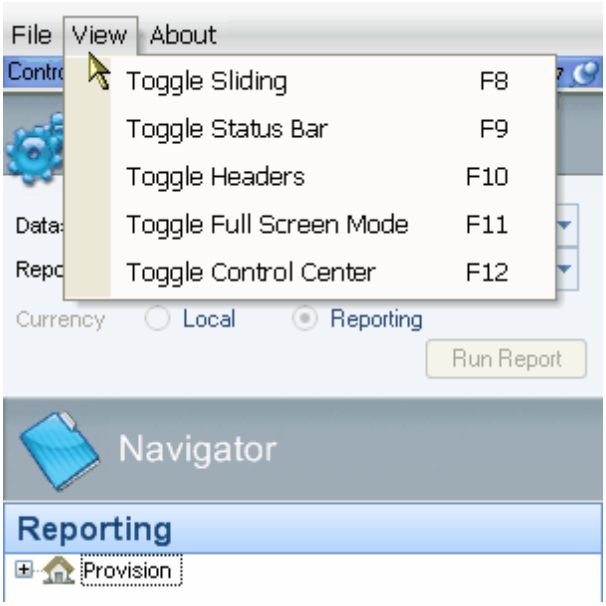
You have the ability to drag the control center and change it's position on screen. If you prefer, you can dock it on the right side of the screen.

If you want to hide the control center you can:

- Select the **Auto-Hide** icon so the screen will hide/show. You can mouse over the control center icon Control Center so it becomes available again and access other screens in the navigator. You can select the control center menu icon to make the selection, as well.



- You can click **View** to select various toggle options or designated function keys.



To toggle certain parts of the control center screen:

- Click View > **Toggle Sliding**... The parts slide up and down, instead of automatically displaying. Click between the areas Data Entry and Administration to see the difference.
- Click View > **Toggle Headers**... hides the headers **Control Center** and **Navigator** on the

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control center screen.

- Click View >**Toggle Full Screen Mode**... gives additional workarea space to view and edit.
- Click View > **Toggle Control Center**... completely hides the control center.

Note: This allows you to have more room for data entry.

There are three types of datasets:

- Provision (PROV)
- Compliance (COMP)
- Interim (INTM)

Depending on the area you have selected, the control center displays the drop-down selections needed.

Data Entry Area

- Provision (PROV) - Dataset and Unit
- Compliance (COMP) a.k.a. Est Pymt - Dataset and Unit
- Interim (INTM) - Dataset, Unit, and Quarter

Data Transfer Area

- Provision (PROV) - Dataset
- Compliance (COMP) a.k.a. Est Pymt - Dataset
- Interim (INTM) - Dataset and Quarter

Reporting Area

- Provision (PROV) Dataset - Dataset, Report Level, and Currency
- Compliance (COMP) a.k.a. Est Pymt - Dataset, Report Level, and Currency
- Interim (INTM) - Dataset, Report Level, Quarter, and Currency
- Seq - Dataset, Report Level, and Currency
- Add - Dataset, Report Level, and Currency

Note: The sequential and additive datasets are only for reporting purposes and will only be found in the reporting area.



Dataset

- Upon selecting the dataset drop-down box, a single drop-down menu displays. The list shows all available datasets with each dataset **Name**, **Year**, **Period**, and **Type** which you have permission to access.
- The datasets that have data are active units and display a check mark icon in front of them.
- Datasets with no data are not active units and the display for them is blank.
- The datasets set with read/only display a lock icon in front of them.
- To select a dataset, click on the appropriate row to display that data.
- Filters are available which allow the datasets to be viewed, quickly, easily, and can be reset. Select the filter icon to group the items. For example, if you choose **Prov** then, only the provision datasets will display.
- To sort the column lists click **Name**, **Year**, **Period**, or **Type**.
- To search in the dataset list, use the keyboard to type the first character in the name to filter the list.
- To view reports, select the **Reporting** area then the **Dataset**, **Report Level**, and **Currency**
- The datasets listed with the type **Seq** and **Add** are reporting datasets. You can find information on reporting datasets in the ONESOURCE Tax Provision Concepts.

Unit

- The drop-down menu displays a list of the units that you have permission to access.
- To select a unit, click the name that should be used to display data. To search in the unit list, click any unit and type the first characters in the name to filter the list.
- The units that are active will display a check mark icon in front of them.
- The units with no data are not active units and the display for them is blank.
- When selecting a unit, you will notice that the currency and country become available for that given unit.

Report Level

- The drop-down menu displays a list of the Units, Filing Groups, Sub-Consolidations, and Consolidation that you have permission to access.
- The list is displayed only when in the reporting area. Select the filter icon to group the items by name and type.
- Click **Name** or **Type** to sort the list.

Quarter

The drop-down menu displays a list of quarters and is only available for an interim dataset.

Currency

There are two types of currency views of reports - reporting and local. Currency is displayed only when in the reporting area.

Navigator

The navigator determines what displays in the workarea and depends on the area and dataset that has been selected. You use the workarea to enter, modify, export and view data in the reports. Options are arranged in a tree-like hierarchy that can be expanded or contracted. For example, clicking the ⊞ beside provision reveals the dataset, federal, and jurisdictions trees. Clicking the ⊟ beside an option contracts the sub-option menus.

The navigator options are:

DATA ENTRY

You will use the data entry area to view and modify data in: Dataset, Federal, Jurisdictions, Forecast, Actual, and Current Quarter.

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Provision	Estimated Payments	Interim
Dataset	Dataset	Forecast
Federal	Federal	Actual
...Add a Jurisdiction	...Add a Jurisdiction	Current Quarter - Q1
		...Add a Jurisdiction

Dataset

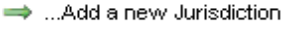
The following options are available for administrators to define in a dataset:

- Dataset Parameters
- Manage Deferred Rollforwards
- Manage NOL Rollforwards
- Tax Basis Mapping
- Deferred Analysis
- Post Ret-to-Prov
- Active Workpapers

Federal

Once you select the dataset and the unit in the control center the federal data is separated by data type so that it can easily be entered or modified.

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Jurisdiction/State
To enter Jurisdiction/State Data,
Select **...Add a new Jurisdiction** icon 

, then select the box to activate the state needed. The state is activated and state folders are created.

- The state is no longer in the non-activated state(s) list since it has been activated.
- Jurisdiction/State specific data is separated by folders to easily identify and enter state data.
- When you change the dataset and/or the unit in the control center, the state folders will reflect the states activated for the that dataset/unit.
- There are pre-populated states, user-defined states, and jurisdictions. Additional jurisdictions such as Canadian Provinces can be created in the administration area, in the manage states folder, in states.
- To search in the jurisdiction/state list, type the first character of the state/jurisdiction to filter the list.

Note: Read-only datasets allow you to review data only; you cannot edit the data.

DATA TRANSFER
Used to import and export all the data for the dataset with an Excel spreadsheet. Data entry screens can be populated by importing files with data for multiple units by using either spreadsheet import or bridge import functionality.

Import
- Spreadsheet Import (Dataset) - Migrates data populated on import templates.
- Bridge Import - Brings in general ledger data in text file format.

Export
- Export Selected Dataset- Exports the data entered in the dataset for the dataset designated in the control center. The file generated can be re-imported in the Import area.

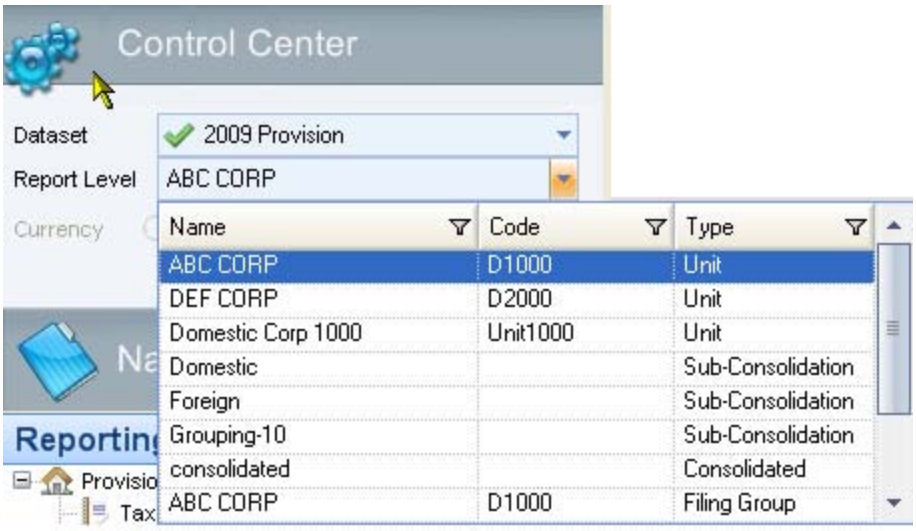
- You can export multiple datasets, a single sub-consolidation, or a single unit.

Note: To export with Microsoft Office 2007, do not use quotes in the file name and be sure to select the desired file type when you save the file.

REPORTING
Used to view reports at unit, filing group, sub-consolidation, and consolidated levels.
In the Control Center, select the dataset and report level. The drop-down box displays the **Name** and **Type** of reports available. (Report options are similar at each level.)

- Unit - View reports based on the dataset and report level, with unit as the designated type in the control center.
- Filing Group (Federal) - View reports based on the dataset and report level, with filing group as the designated type in the control center..
- Consolidated - View reports based on the dataset and report level, with consolidated as the designated type in the control center.
- Sub-Consolidated - View reports based on the dataset and report level, with sub-consolidation as the designated type in the control center..
- Administration - Allows administrators to select the Reset Report Data option and launch the TS Database Analyzer.

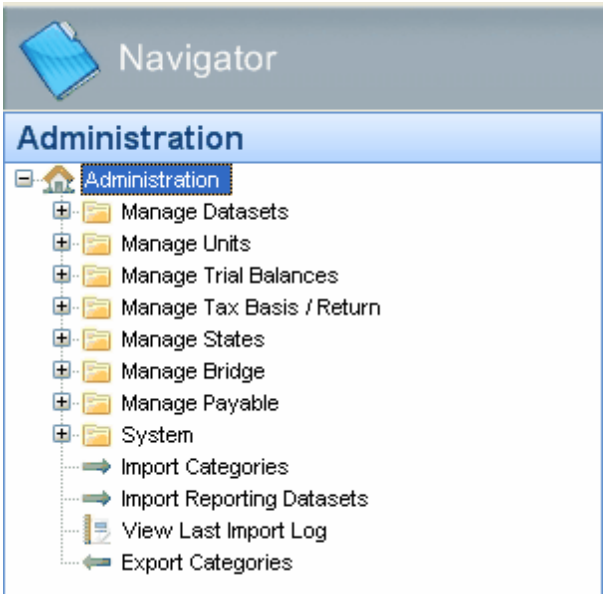
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Tip: The reporting datasets, sequential and additive, only have sub-consolidation, and consolidated types.

ADMINISTRATION

A company's specific configurations in the system are known as categories. Category items are created in the **Administration** area, which is only accessible by an administrator.



HELP

You can select the **Help** area to review the ONESOURCE Tax Provision manual. Also, there are additional documents available in the navigator such as Enhanced Integration, Active Workpapers, and Importing Templates.

ONESOURCE TAX PROVISION CONCEPTS

This area defines terminology and concepts used in ONESOURCE Tax Provision.

ONESOURCE Tax Provision

When ONESOURCE Tax Provision is populated with the lowest level of data available, it enables the tax provision to be *built*. Having the data at the lowest level of detail allows you to configure the data and present it in multiple ways. Additionally, provision data can then be re-used to generate estimated and extension payments or to create planning scenarios.

Codes

Category items created and maintained in the system require that a unique code be assigned to them.

- Most codes are user-defined and can be any combination of alpha and numeric characters, including spaces, as long as each code is unique.
- If codes have been established in another system, consider reusing them in ONESOURCE Tax Provision to create a one-to-one relationship with the data in the other system.
- System codes are used in automatic postings.
- Some codes determine the presentation of data in reports.
- Administrators are responsible for creating and maintaining codes.

System Codes

Some codes are required by the system. There are some codes that the system either requires or codes that if used can alter functionality (such as calculations). The system codes can be modified in the Administration area. However, codes should not be modified.

- Valuation Allowance Automation system codes:
  - Temporary Difference codes - VA_SYS_PTTD_C and VA_SYS_PTTD_NC
  - NOL Temporary Difference codes - VA_SYS_NOLTD_C and VA_SYS_NOLTD_NC
  - After Tax Temporary Difference codes - VA_SYS_ATTD_C and VA_SYS_ATTD_NC
- NOL Temporary Difference code: NOL_SYS. This code can be extended (e.g., NOL_SYS_2007)
- Non-Cash Tax Adjustments code: NC_.

Datasets

Datasets define the periods of time and type of data that are being captured.

- A blank dataset can be created or an existing dataset can be copied or rolled over to new datasets using the Manage Datasets functionality.
- Multiple datasets can be combined by using either the Reporting Dataset or Combined Dataset feature. This functionality combines all the components, FX Rates, etc. of all datasets concerned however, does not reflect which dataset that the each component originated.
- Administrators are responsible for creating and maintaining datasets.
- You have the ability to rollover a Provision Dataset into an interim dataset as long as the interim rate basis is set to unit by unit.
- You can change a read only dataset to a non-read only dataset if the case number had a value that was deleted or if a new case number was added.

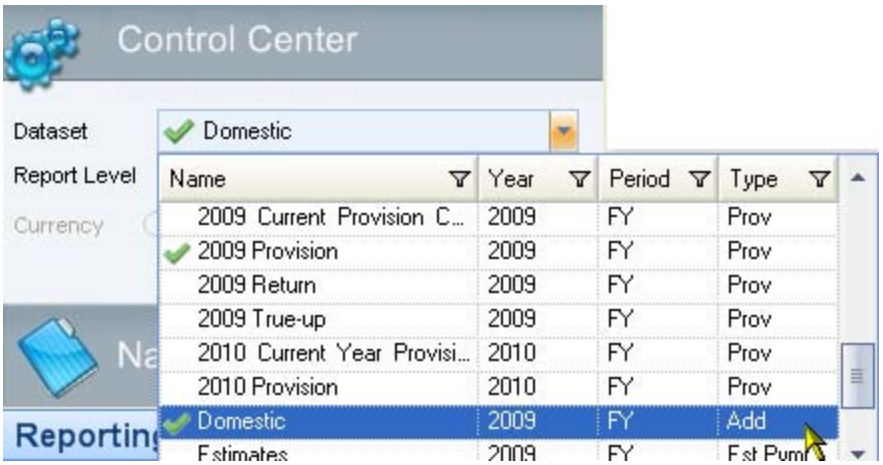
Reporting Datasets

A reporting dataset allows the combination of datasets.

- The types of reporting datasets used for reporting purposes are: Sequential and Additive.
- Reporting datasets are listed in the Control Center in the Dataset drop down box.
- Administrators are responsible for creating and maintaining the Reporting Datasets.

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For more information on reporting datasets, refer to the Multi Datasets View area under functionality.



Units

Units allow data to be entered and organized.

- A unit can be a legal entity, a cost center, a department, division, etc, and should be the lowest level of detail available to achieve all reporting requirements.
- Units can be combined with other units to create multiple sub-consolidations to achieve various representations of data.
- The attributes of units can be grouped with other units using filing groups.
- Administrators are responsible for creating and maintaining Units.

Sub-Consolidations

Sub-consolidations allow units to be combined to achieve additional views of data.

- Units can be in multiple sub-consolidations without impacting the integrity of the consolidated view. Some uses of sub-consolidations are management reporting, US Domestic Tax Return Filing view, State groupings, Regional reporting (EMEA, APAC, etc.).
- Sub-consolidations can also be consolidated in reports in the CSC report views. This functionality is activated by a system parameter found in Manage Configurations.
- Administrators are responsible for creating and maintaining sub-consolidations.

Filing Group

A filing group allows the attributes of a *child* unit to roll up to a *parent* unit.

- In the unit details and state details screens, the unit can remain a parent or it can be designated as a child of another parent unit.
- As a child of a parent, the automation selections and resulting attributes are those of the parent. When a unit becomes a child of a parent, the **Automations** listed in the **Unit Details** screen are disabled and the entire screen is blocked for that unit. Only parent units have the ability to set the automations.
- There are filing group specific reports that show the results of the relationship with other units.
- Once a unit is designated as a parent unit, it cannot be deactivated.

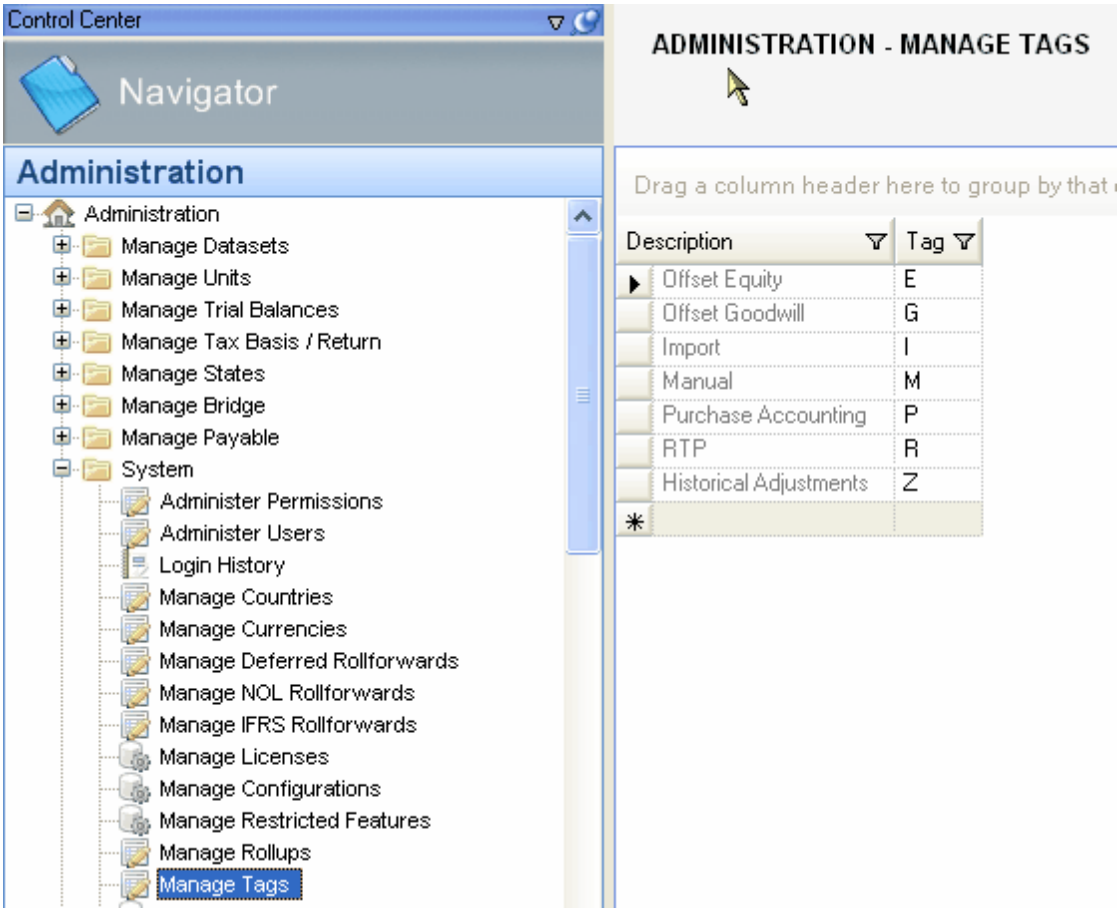
Tag Letters

Tag letters are used to designate data as originating from a specific source.

- Tags are often referred to as source tags or source codes.
- Any letter of the alphabet can be assigned a description. The letter A is used by the system for automation. It is recommended that you not use the letter A for any other purpose because it could lead to misleading results.
- Administrators can assign a tag name to any letter so that it appears in the drop-down list of

data entry screens.

- You can use a tag letter to identify transferred, imported, and/or bridged data.
- Administrators are responsible for creating and maintaining tag letters the **System** folder in **Manage Tags**.



Manage Attachments

Data can be supported by attaching documentation files and/or Active Workpaper files to entries such as book/tax differences, payable, and intercompany transactions.

- After data has been entered and saved, the manage attachments buttons display.

Use to attach documentation files

Use to attach active workpaper files

- The attachments and comments screen is used to enter a description and attach one or more files.

Note: The description field must be completed. If it is not, you will not be able to click add to complete the process of adding attachments.

- The user who attached the file along with the date and time are displayed in the attachments and comments screen.
- On the data entry screens, an attachment icon displays to the left of the code for entries with an attachment.

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- Documentation files roll over with datasets, if you select the box **With Attachments** during the rollover process. 

- Active Workpapers automatically roll over with a dataset.
- A list of all attachments can be viewed in the Attachments Review report.

Records - Unit/State

Unit records are required to enter data in a dataset.

- Each unit has a unit record when it is activated in a dataset. An activated unit can have a state record for each state that is activated under the unit.

Note: Units must be activated with the Unit Details screen before adding information in the State Details screen.

- If there is no record, a Create Record? pop-up message displays stating, No data exists for this Unit/DataSetId Combination. Do you want to create a record? Answering **Yes** creates a record. Answering **No** does not create a record.
- When a unit or state has a record, data can be entered and the unit/state appears in reports.
- The unit/state record can be removed from the dataset by deactivating the unit in the Unit Details screen or the state in the State Details screen. Use caution when deactivating a unit because all information for that unit, including states for that dataset, is erased.
- Records roll over or copy when datasets are rolled over or copied.

Include for State

The Include for State option determines what items flow from the federal provision to the state provision.

- When a permanent or temporary difference is created in the administration area you can designate whether or not to include the difference in the state provision calculation.
- This designation cannot be modified once the permanent or temporary difference has been used in the provision or estimated payments datasets.

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Current/Non-Current

Entries that impact the deferred tax accounts need to be designated as either current or non-current.

- The data entry screens for temporary, NOL temporary, and after tax temporary differences have a drop-down menu, where you select C for Current or NC for Non-Current.
- Deferred balances and NOL balances reports can be filtered to view current and non-current balances separately.
- The temporary difference summary report displays the current and non-current balances by asset and liability.

Global Access

Global Access (formerly iTaxStream) is the web-based data collection tool that allows remote users to populate data in the system.

Parameters

Parameters allow an instance of the system to be configured to make certain functionality, calculations, report views and other items available to the user. The four types of parameters are System, Dataset, Unit Dataset, and Unit State Dataset.

Parameters are set up in two sections: Manage Restricted Features, Manage Configurations

- Manage Restricted Features can be set up by exporting the categories in the administration area. Then, the parameters can be updated and imported back into the system.

- Manage Configurations allows you to select the parameters to obtain additional functionality available in the system.

Note: For more information on importing, refer to the importing templates documentation.

Audit Trail

All entries made in the software are displayed in the audit trail.

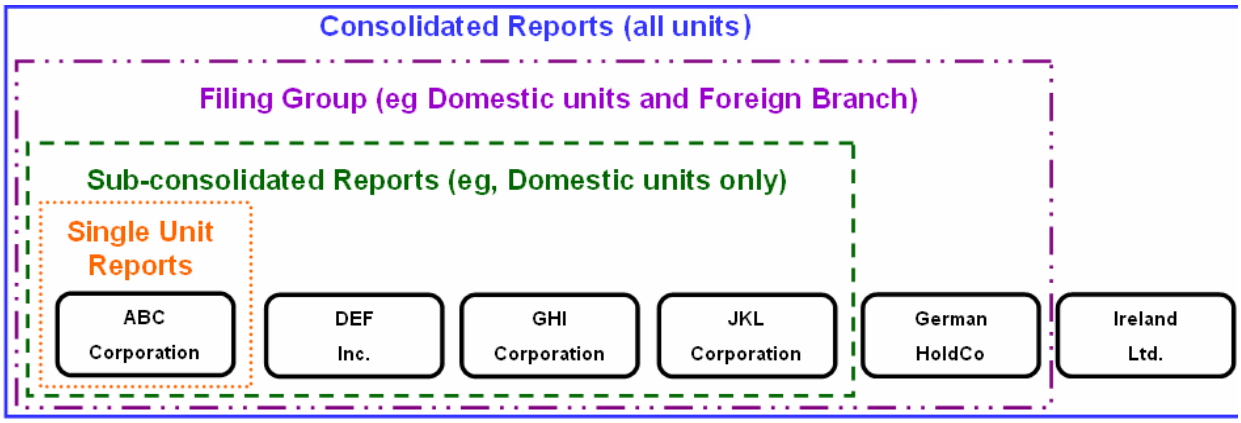
- Entries to categories are tracked separately from other data.
- Administrators can view audit trail details. The View Audit Trail and View Categories Audit Trail screens can be found in the administration area in the system folder.
- The filters at the top of the audit trail screens allow data to be filtered. Because there can be a significant number of entries, be sure the filter is narrow data so that it can be generated in a reasonable amount of time.
- The audit trail can be printed by right clicking and selecting the **Export to Excel** option. This generates a file that can be printed.

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Reporting Levels

Reporting levels allow data to be combined and displayed in different unit level views. The four reporting levels are: Unit, Filing Group, Sub-Consolidated, and Consolidated.

- The unit level displays reports based on the unit selection in the control center.
- The filing group level displays reports based on the parent unit for the filing group selected in the control center.
- The sub-consolidated level displays reports based on the subcon selection in the control center.
- The consolidated level displays reports based on all the units in the dataset.



Currency

All entries made in the software are considered at a local currency level.

- Entries are converted to reporting currency by using the appropriate foreign exchange rates.
- Unit level reports can be displayed in either local or reporting currency by changing the currency in the control center when in the reporting area. Consolidated and Sub-Consolidated level reports can be displayed in either Local or Reporting currency as long as all the units have the same assigned currency code.
- A currency translation adjustment is automatically computed based on the entered foreign exchange rates for the unit and displays on appropriate reports.

Deferred Rollforwards

The expanded view of the deferred balances and NOL balances reports has user-defined columns to which data can be mapped.

- Each of three types of deferred events can be mapped by a tag letter to a column in the deferred balances and NOL balances reports.
- There can be up to 26 user-defined columns.
- Administrators are responsible for creating and maintaining the Manage Deferred Rollforwards and Manage NOL Rollforwards screens.
- The deferred balances report can be configured in the Manage Deferred Rollforwards screen, so that the activity displays in user-defined columns.

Rollup Codes

Certain provision activity can be mapped and rolled up to user-defined grouping lines on the deferred balance and the effective tax rate reports.

- The deferred rollup maps the temporary, NOL temporary, after tax temporary, state after tax temporary, and state after apportionment differences.
- The effective rollup maps all the items in the deferred rollups, plus the permanent difference, tax adjustments, and deferred provision only adjustments.
- The trial balance rollup maps all the trial balance sub-lines.
- There can be multiple user-defined rollup mappings. They display in the upper right corner of the Deferred Balance, Effective Tax Rate, Tax Basis Balance Sheet, and Tax Basis Income Statement reports. Rollups can display on a summary or hybrid basis.
- Payable activity can be mapped and rolled up to user-defined grouping lines on the payable rollforward and payable detail reports. The Payable rollup maps the payable transaction types.

Notes:

- For the hybrid view link to display unassigned details, you need to click a rollup view link first.
- Administrators are responsible for creating and maintaining the Rollup mappings.

Components

Component is the general term for an item in the system. Typically, components are found in drop-down lists.

Some examples are:

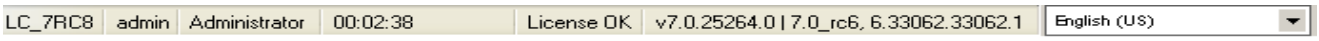
- Book to Tax Adjustments: Permanent Difference, Temporary Difference, Tax Adjustments, etc.
- Payable Items: Transaction Codes, Buckets, etc.
- Unit Attributes: State, Jurisdiction, Attachments, Rollup Codes, etc.
- System Items: User Rights, Audit Trail Transactions, etc.

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Software Version

The software version varies based on when the last upgrade was made to either your database or your user client. Each new version contains functionality, enhancements, and bug fixes.

To check the current version that is running, look for the status bar at the bottom of your screen.



If the status bar is not displayed, go to the menu bar and select View > Toggle Status Bar.

To create a document with this information, select **Print Screen**, and paste the image. The support group and your client manager may ask you for the version to best assist you when you need support.

In Addition, support may ask you for the About screen. Go to the menu bar in the upper left hand corner and select About > **About ONESOURCE TAX PROVISION**. The following displays…



This information displays for a few seconds. To create a document with this information, select **Print Screen**, and then paste.

Customer Service

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Phone: (877) 829-5969 x2
(201) 356-6521 x2

Fax: (201) 356-6379

Web: http://onesource.thomsonreuters.com

Email:
Functionality: provisionsupport@thomsonreuters.com
Technical: provisiontechsupport@thomsonreuters.com

SOFTWARE UPGRADES

Email the current software version to:

provisiontechsupport@thomsonreuters.com

SUPPORT SITE

For current updates: http://www.taxstream.net/onesource/

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CHAPTER 2: CATEGORIES SET-UP

This chapter discusses how to establish system setup information required for data entry that occurs in the Administration area. User-defined options, including general setup, user rights, parameters, and querying the database, are described in detail.

Note: It is recommended that you avoid using symbols when creating item names because they can display incorrectly on reports. Refer to the list of special characters for symbols that do display correctly.

ADMINISTRATION

A company's specific configurations in the system are known as categories. Category items are created in the administration area, which is only accessible by an administrator.

Note: Categories are universal to all datasets. Any change to them affects prior year data.

MANAGE DATASETS

The following screens are located in the manage datasets folder of the administration area:

- Datasets
- Scrunch Functionality
- Reporting Datasets
- Interim Datasets
- View Reporting Dataset Log

Datasets

There are five options for creating a dataset in the datasets screen under Administration > **Manage Datasets** in the administration area:

- Empty - The new dataset does not contain any data.
- Copy existing dataset - An entire existing dataset is copied to a new dataset.
- Roll over from existing dataset - An existing dataset is rolled over to a sequential period. Ending balances and rates become beginning balances and rates in the new dataset.

Note: Before rolling over a provision dataset to an interim dataset, be sure to turn off the VA and NOL Automations in the Unit Details screen.

- Copy existing dataset and filter deferred's - Certain areas of an existing dataset designated in the filter deferred area are copied to a new dataset.
- Combine existing datasets. A group of datasets can be combined to generate a single combined dataset. Use care when using the combine function as assumptions are made about rates. Certain entries and balances may not be what is expected and may differ from a reporting dataset with the same datasets. Be sure to review the resulting dataset thoroughly because there are significant limitations to the combine functionality.

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Additional Information
When a dataset is copied, rolled over, or combined, click the **Copy Security Access** check box to copy users who had access to the original dataset to the new dataset. In an existing dataset, the Name, Group Tax Rate, Case Number, and Read-only status can be modified.

Use care when deleting a dataset, because it cannot be restored to another dataset. Consider exporting dataset data before deleting the dataset, in case it needs to be restored to another dataset.

To import a new dataset, complete the appropriate fields on the #CD# Datasets sheet in the import categories template. For more information on importing, refer to the importing templates documentation.

Screen Entry Fields

Dataset Name
- The name of the dataset is user-defined and can be any combination of alpha and numeric characters, including spaces, up to 60 characters. Dataset names can be changed.
- The dataset name displays in the control center and in the header of reports.

Type
Select PROV - Provision Dataset or COMP - Compliance Dataset from the drop-down list. Provision datasets are used when calculating the tax provision. Compliance datasets are used when calculating estimated payments.

Read-Only (R/O)
- When the data entry process is complete, data can be secured by marking datasets as Read-Only.
- Data and reports in Read-Only datasets can be viewed, but cannot be edited. Entry screens have the warning No Edit Allowed and a gray font.

Fiscal Year/Date Range or Fiscal Period
Fiscal Year and Date Range or Fiscal Period must be assigned to a dataset when it is created. This shows whether the data in a dataset represents a month, multiple months, a quarter, or a year.

Group Tax Rate
The group tax rate is used in the Effective Tax Rate report as the statutory rate to which the provision reconciles.

ID
The ID is a system-generated ID assigned to the dataset. This field is not used in the creation of a dataset and is not editable.

Case Number
The case number is an optional field that is used primarily when exporting data to compliance software.

Read Only?
Select the **Read Only** check box if the dataset should not be modified.

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Combined Datasets

The combined datasets option takes information from separate datasets and merges the data to create a new dataset. There are several configurable items and several assumptions made by the system when a new dataset is created by combining existing datasets. Be sure to check the new dataset's results because they may not be what you expected.

General Information

- Ideal when looking to merge certain activity in multiple datasets when the Weighted Average FX rates, Federal and State Current rates, and State Apportionment rates are the same across all the datasets.
- When the combined dataset is created, you can specify the first dataset, which is used to populate beginning rates, and the last dataset, which is used to populate ending rates.
- The new combined dataset sets all the unit's Weighted Average FX, Federal and State Current rates, and State Apportionment rates to the rates for the first dataset.
- Only entries from the first dataset for Payable, Intercompany Transactions, Trial Balance, APIC Pool, Amortized Permanent Differences, Temporary Differences - Book/Tax Basis, and After-Tax Temporary Differences - Book/Tax Basis are included in the combined dataset.
- The payable re-computes the automated posting and posts it in the payable for the combined dataset year. Other entries made to the payable, in any dataset, except the first, are not part of the combined dataset.
- Dataset Combine does not restrict a user to merging appropriate period datasets. Use care when selecting datasets to ensure that correct time frames are selected. For example, a dataset designated as Q1 2004 can be combined with a dataset designated as the 11th Month 2008.
- Due to the limitation of this functionality, please be sure to review the resulting dataset thoroughly for accuracy.

To combine datasets:

1. Select the Administration area and click Administration > Manage Datasets > Datasets.
2. Click Create the Dataset Relations tab.
3. Enter the Dataset Name.
4. Select New.
5. Select the Type of dataset, Fiscal Year, and Fiscal Period.
6. Enter the Group Tax Rate.
7. Click Save New.
8. Select the Combine existing datasets radio button. The following message displays: "The Weighted Average FX, Federal & State Current rates and State Current Apportionment rates will be populated from the first dataset in the combination. Only entries in the first dataset for Payable,Intercompany Transactions, Trial Balance, APIC Pool, Amortized Permanent Differences, Temporary Differences - Book/Tax Basis and After-Tax Temporary Differences - Book/Tax Basis will be included in the combined dataset." Click OK.
9. Select a dataset from the Starting with drop-down list.
10. for the dataset for the dataset(s) to be combined with the dataset selected in Step 8.
11. Select a dataset from the With Ending Rates from drop-down list.
12. Click OK.

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Dataset Relations

Previously, you needed to manually adjust your Tax Provision for Return to Provision (RTP) true-ups. Now, the Dataset Relations area of the Datasets screen allows you to automatically update the Tax Provision through the calculation and posting of RTP true-ups. For RTP adjustments to be posted, Tax Return datasets must be related to the same or previous period RTP Provision dataset, as well as the same or future period RTP Target dataset.

Scrunch Functionality

To aggregate similarly-coded and similarly-designated (Current/Non-Current) temporary differences (with different tag letters) you can click the Scrunch check box when rolling over a dataset.

The scrunch functionality is applied to all temporary differences: Temporary Differences - Tax Basis, Temporary Differences - Book/Tax Basis, After Tax Temporary Differences - Tax Basis, After-Tax Temporary Differences - Book/Tax Basis, NOL Temporary Differences - Tax Basis, State Temporary Differences - Tax Basis, State After Apportionment Temporary Differences - Tax Basis, and State After Tax Temporary Differences - Tax Basis.

Process

This area discusses the steps you need to take before activating the Scrunch feature. You will need to:

1. Add the SCRUNCH_TAG dataset parameter
2. Use rollover datasets
3. Adhere to temporary difference requirements

Before rolling over a dataset, make sure that the original dataset includes the SCRUNCH_TAG parameter.

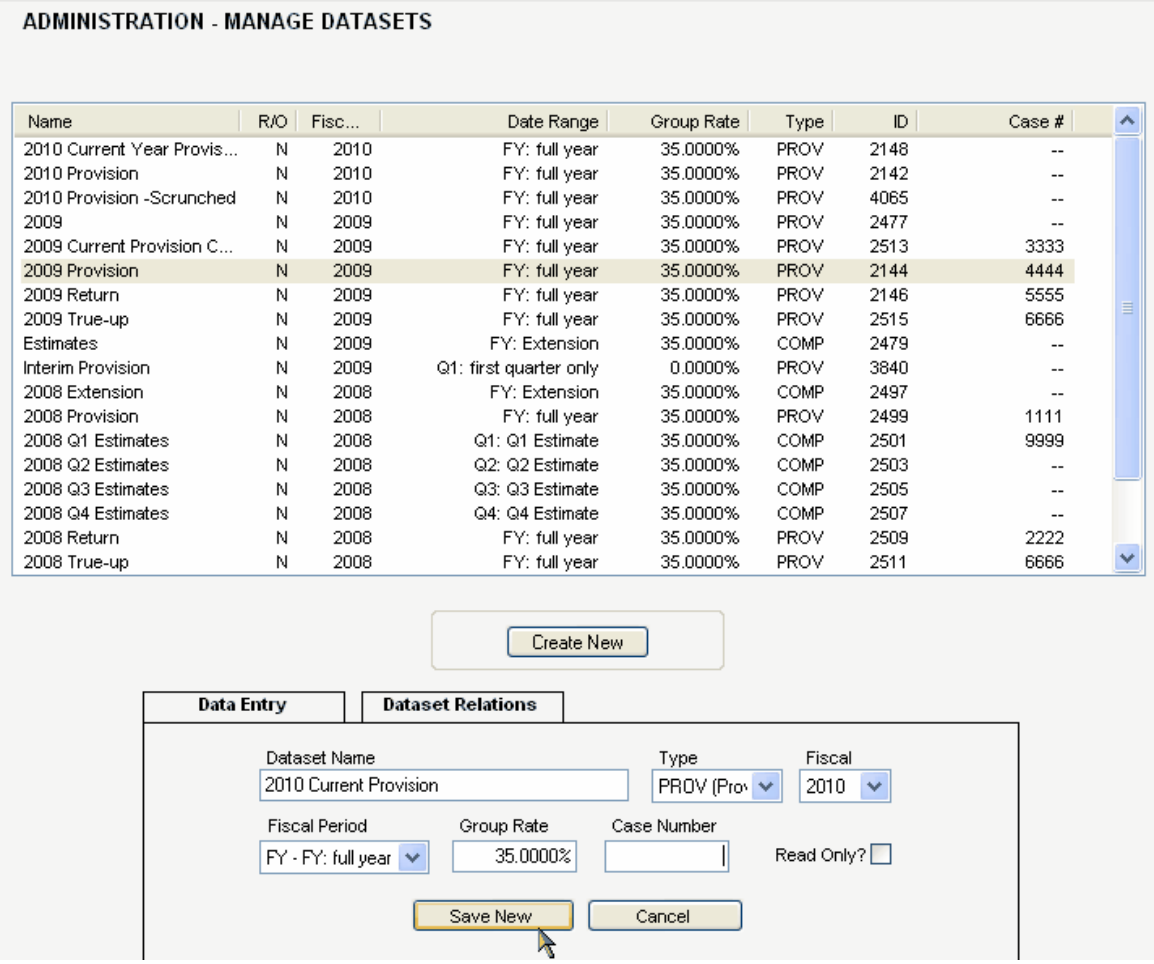
To add this parameter:

1. Select the Data Entry area.
2. Click Dataset > Administration > Dataset Parameters.
3. To add a new parameter, click on the new row at the bottom of the grid.
4. In the Parameter Name column enter SCRUNCH_TAG, for Parameter, select Alphanumeric, and for the Parameter Value type any letter from B through Z.
5. Click Save.

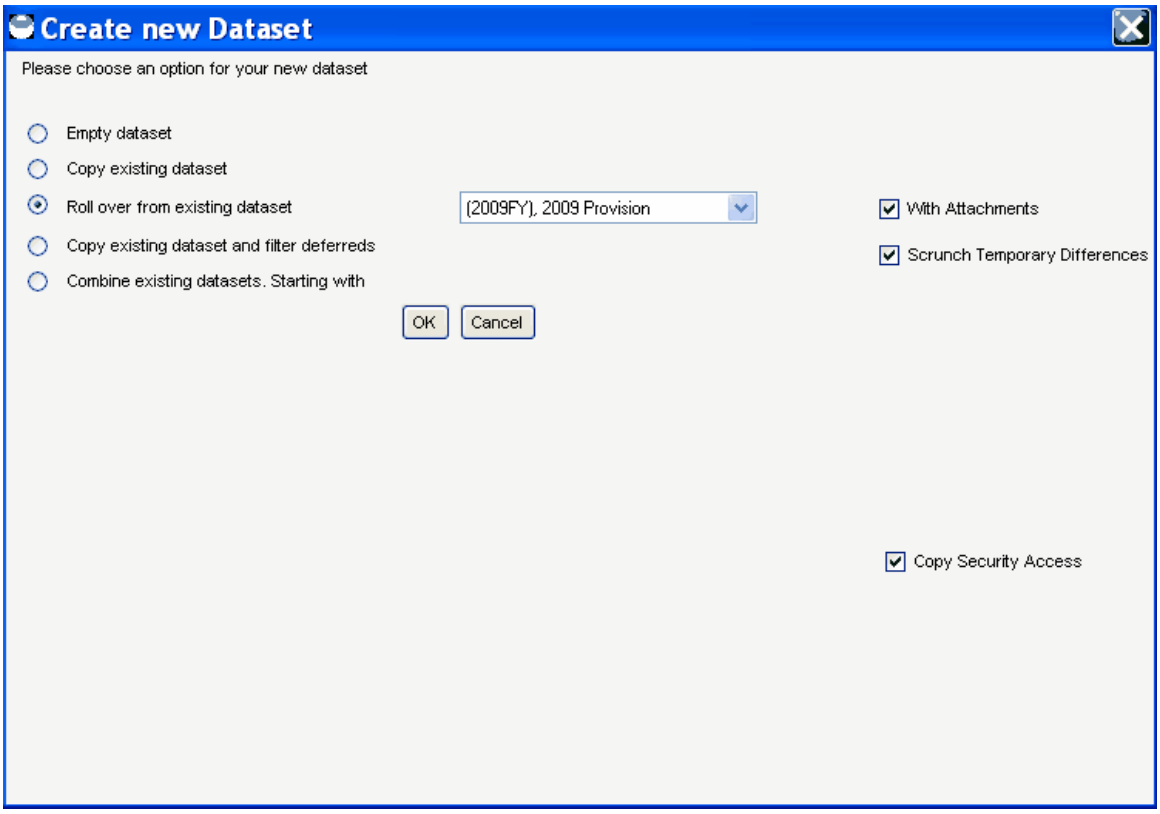
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To use a rollover dataset to scrunch:

1. Go to the Administration area.
2. Click Administration > Manage Datasets > Datasets > Create New.
3. A list of options for creating a dataset displays. Enter a Dataset Name, Type, Fiscal Year, Fiscal Period, and a Group Tax Rate.
4. Click Save New.



5. When prompted, select Roll over from existing dataset.
6. Select the desired dataset from the drop-down list.
7. Check the Scrunch Temporary Differences box.
8. Click OK.



9. A pop-up message displays with the tag to be used for scrunching. Click Yes when prompted.
10. Another pop-up message displays. Click Yes when prompted.

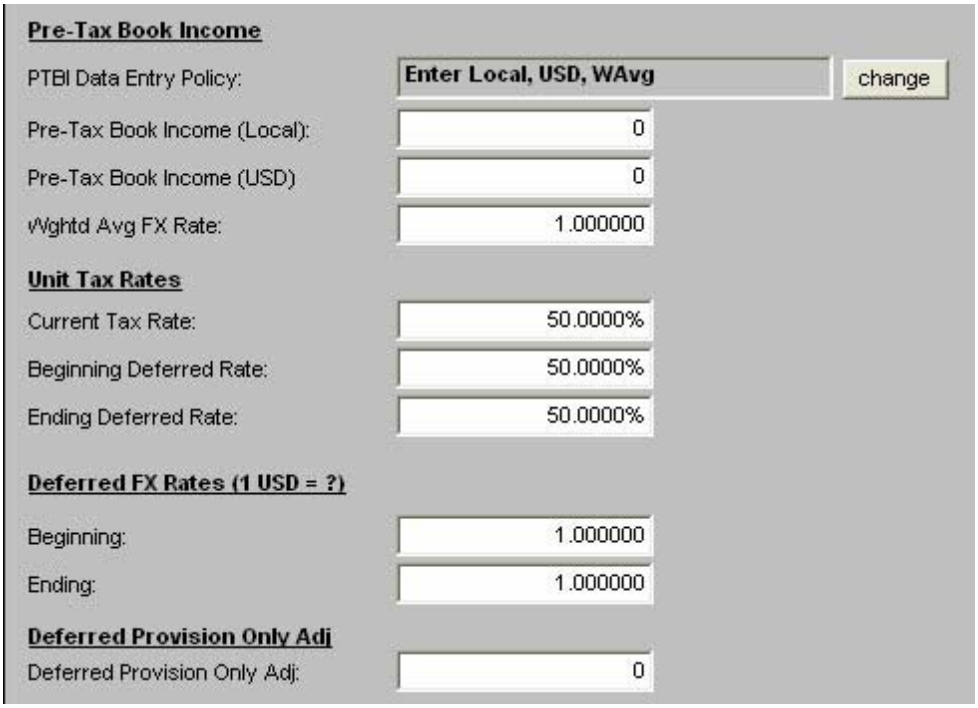
With Scrunching enabled, the system will show the total Ending Balances in the Temporary Difference screens in the original dataset as the Beginning Balances in the Rollover dataset. Beginning Balances are shown as single entries in corresponding screens. The system scrunches data items with the same Temporary Difference Code and Current/Non-Current designation.

Some Temporary Differences have additional requirements in order to be scrunched:

- NOL: Entries must have the same Ending Rate, Year Generated, and Year Expired.
- Book/Tax Basis: Entries must have the same Ending Rate, Book Months, and Tax Months.
- After-Tax - Book/Tax Basis: Entries must have the same Book Months and Tax Months.
- Federal/State: Entries must have the same Ending rate.
- State After-Apportionment: Entries must have the same Ending rate.
- State/State After-Apportionment: Entries must have the same Ending Federal rate.

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This area contains a scenario and the outcome that result when the Scrunch feature is used.



Important: Before using the Scrunch feature, verify that the necessary categories are already in the system and that the necessary data is found in the original dataset to be rolled over.

The scenarios in this area used data imported from Excel templates.

To import categories:

1. Go to the Administration area.
2. Click Administration > Import Categories.
3. Select the ScrunchExportCats.xls template.

To import numbers:

1. Go to the Data Transfer area.
2. Select the original dataset in the Control Center.
3. Click Import > Spreadsheet Import (Dataset).
4. Select the target dataset.
5. Click Next.
6. Select the format of the template.
7. Select the ScrunchTDTest.xls template.

Scenario
In this scenario, the Federal Temporary Difference is calculated and modified.

Each entry has the same Code, Current/Non-Current designation, and Ending Rate, but different Tags are used.

Rollover
The total ending balance of 20,000 becomes the Beginning Balance of a single entry in the newly-created Rollover dataset. Note that the entry will have a new Source tag, as designated when the Scrunch parameter was added.

Note: The results of scrunching can also be seen in the Deferred Balances report. Upon selecting the Reporting area in the Navigator, select Consolidated from the Report Level drop down box in the Control Panel. Select the Federal + State + Federal Benefit of State (FBOS) view.

The Ending Balance of the Original dataset's Deferred Balances report will be the Beginning Balance of the Rollover dataset. The totals below reflect the Temporary Difference amount after the rate of 50% is applied.

Original

Code	Name	Beginning Balance	Rate Change	Current Activity	RTP True Ups	Purchase Accounting	Ending Balance
		brkout	brkout	brkout	brkout	brkout	brkout
Unassigned	Unassigned						
T1000	Accrued Bonus	2,000	0	4,000	0	2,000	8,000
		2,000	0	4,000	0	2,000	8,000
Total:		2,000	0	4,000	0	2,000	8,000

Rollover

Code	Name	Beginning Balance
		brkout
Unassigned	Unassigned	
T1000	Accrued Bonus	8,000
		8,000
Total:		8,000

Error Handling

If you do not add the SCRUNCH_TAG dataset parameter, a pop-up error message displays and the dataset is not created. To create a dataset in which data is scrunched, this parameter must be added in the Dataset Parameters screen of the original dataset. This should be done before creating the Rollover dataset.

- Not using a proper character as the Parameter Value for the SCRUNCH_TAG dataset parameter results in an error message. To avoid this message, a capitalized letter must be used. Although the Value Type is labeled "Alphanumeric," entering a number also causes this

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error.

Reporting Datasets

You can combine multiple datasets into a single dataset view in the Reporting Datasets screen under Administration > Manage Datasets in the Administration area.

- In an existing reporting dataset, the name and the units assigned can be modified.
- When deleting a reporting dataset, be careful because it cannot be restored.
- Reporting datasets can only be viewed. To change data within a reporting dataset, make the changes to the original dataset and create the reporting dataset again.

There are two types of reporting datasets: Sequential and Additive.

To import a reporting dataset, complete the appropriate fields on the #CRD# Reporting Datasets sheet in the Import Categories template. Although the sheet is on the Import Categories template, the sheet is not imported when you select the Import Category option in the Administration area. To import the mappings, use the Import Reporting Dataset functionality. The mappings are added only if the dataset names match the names of the related datasets in Manage Datasets > Datasets exactly.

Note: For more information on importing, refer to the Importing Templates documentation.

To create a Reporting Dataset:

1. Enter a name for the Reporting Datasets.
2. Select Sequential or Additive from the Type drop-down box.
3. Click Add.
4. Select the reporting dataset you just added from the left column.
5. Select each appropriate dataset from the Datasets Represented in Reporting Datasets drop-down list and click Add. You can view the Reporting Dataset by selecting the Reporting area then Dataset. The Reporting Dataset appears in the drop-down box in the Control Center.

Sequential Datasets

Sequential datasets are used to combine datasets from continuous periods to create a multiple period view of the data. They are ideal when dataset information on a quarter or monthly basis needs to be viewed on a year-to-date or annual basis.

A sequential reporting dataset can be used to view: Month to Date data, Year to Date data, and Annual data. If the ending balances from the first dataset do not tie exactly to the beginning balances from the second dataset, an error occurs which is captured in the Reporting Dataset Log.

Note: Do not change beginning balances. Enter amounts as activity, deferred only, or balance sheet only.

Additional Information

- The reporting dataset can have as many datasets as necessary as long as they are in sequential order. For example, a sequential dataset could have 18 months to represent a year and a half of information or 8 quarters to represent two years.
- The functionality requires that ending rates and balances in the first dataset agree with the next chronological dataset's beginning rates and balances. Although not advised, there is a parameter that can be turned on to override this check.

- Rates and balances within each dataset are maintained. The reporting dataset displays the net impact of all datasets in the reporting dataset.
- When a dataset is added to a reporting dataset, it is locked as read-only. To make changes to the dataset, remove it from the reporting dataset. Make necessary changes and re-add it to the reporting dataset.

Additive Datasets

Additive datasets are used to layer datasets from the same period together so that results can be seen on a single dataset view. They are ideal when there are different types of data for a specific period that needs to be both isolated and combined with other data for the same period.

Additional Information

- Additive reporting datasets can be used to view: With and Without Stat to GAAP, Current Year Only to With Adjustments for Prior Years True-Ups, and Without Tax Contingencies to Financial Basis reporting.
- The reporting dataset can have as many datasets as necessary as long as they have the same year and period.
- The rates and balances within each dataset are maintained and the reporting dataset displays the net impact of all the datasets in the reporting dataset.

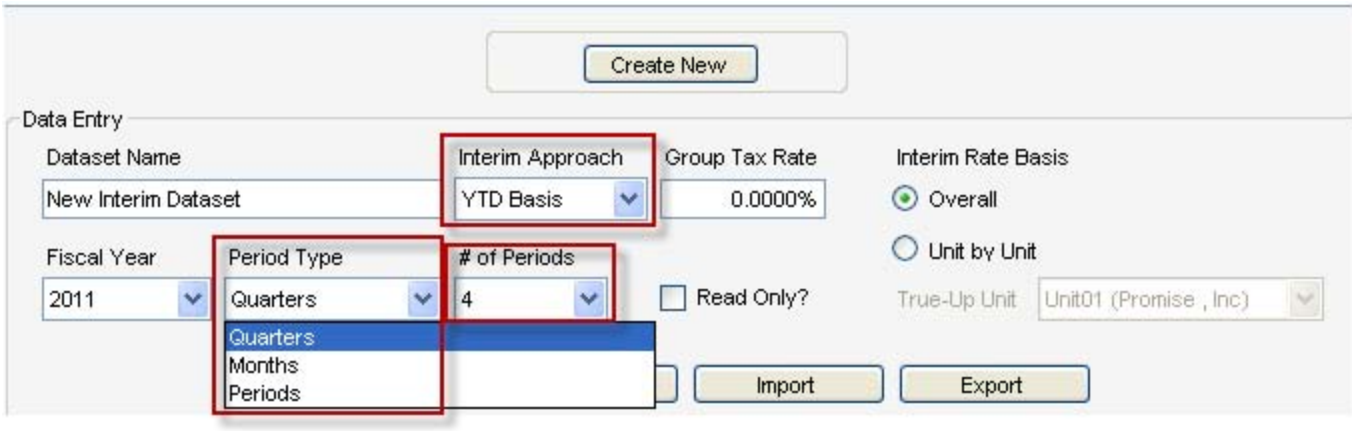
Interim Datasets

To create an **Interim dataset** go to the administration area and in the Manage Datasets folder, select Interim Datasets. Click on the Create New button. Three options are available when creating an interim dataset.

- An empty dataset creates an interim dataset that does not contain any data.
- An existing interim dataset can be copied.
- An existing provision dataset can be rolled over to a sequential period so that the ending balance and rates in the provision dataset become the beginning balances and rates in the new interim dataset.

Interim Approach

There are two Interim Approaches available when creating **Interim Datasets**. Selecting the dataset designation approach enables the application to advance from **Period Type** to Period Type and maintain an **Isolated Basis** approach or build a **YTD Basis** (Year to Date) approach.

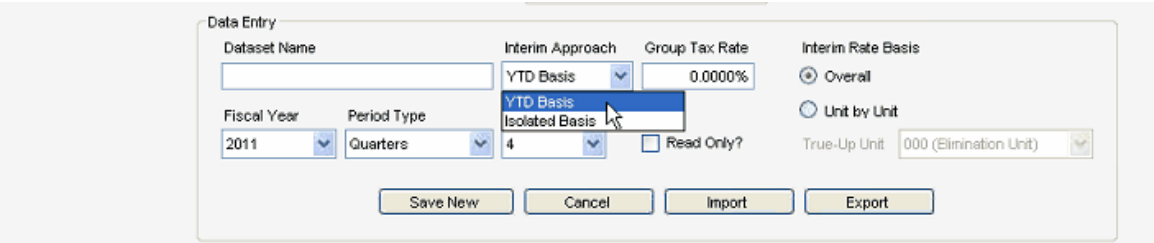


- **Isolated Basis**

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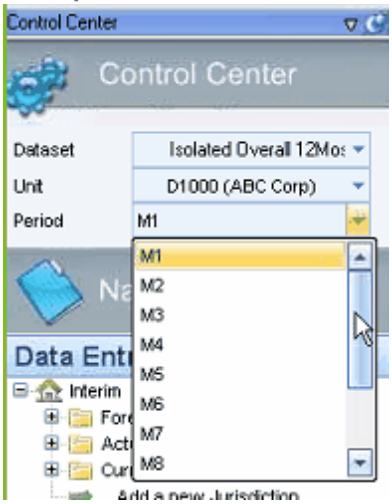
Selecting the **Isolated Basis** approach**,** creates a copy of the previous quarter and *rolls over* the data to the next quarter. The **Isolated Basis** takes the ending balances in the current dataset and populates the beginning balances of the next period *Actual* dataset.

- **YTD Basis**
  Selecting the **YTD Basis** approach**,** creates a copy of the previous quarter and advances the data to the next quarter. The **YTD Basis** time period is a continuum. When the current dataset is advanced to the next period, (instead of seeing an isolated subset of data) **YTD Basis** will be built of the *Actual* data.

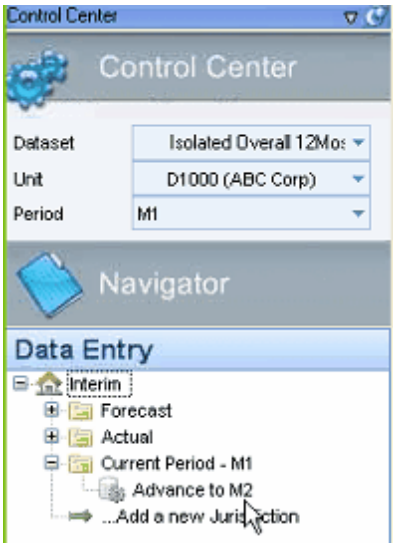


Period Type:
You can set up the **Period Type** for a **Quarters**, **Months**, or an open ended **Periods** without putting a time constraint on it.

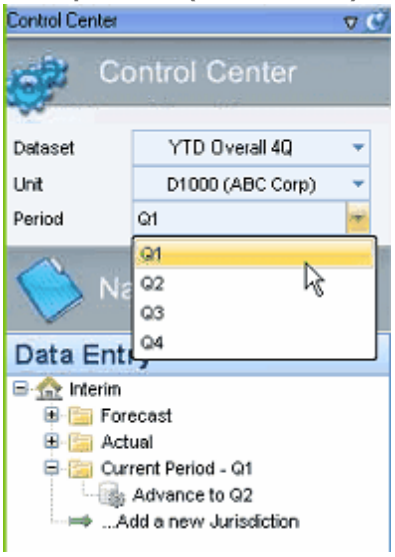
Example: Isolated Basis Dataset, Period Type **Months**



Select **Advance to M2** for **Month 2** and all ending balances in Month 1 *Actual* become the beginning balances for Month 2 *Actual.*

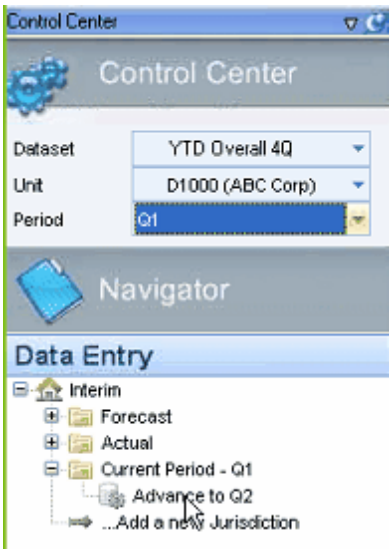


Example: **YTD (Year to Date) Dataset**, **Quarters**



Select **Advance to Q2** for **Quarter 2** beginning balances do not change and remain consistent from Quarter to Quarter

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of Periods
You have the ability to choose anywhere from 1 to 15 periods to associate with the **Period Type**. There is no limitation, you can choose any number of periods for a Period Type

In an existing interim dataset, the name, interim rate basis, group rate, and read-only status can be modified.

The data for all quarters worth of forecasted and actual data in the interim dataset can be exported and imported into this area. You can access the Import and Export buttons at the bottom of the screen. Interim data utilizes this import and export functionality. You will not use the export/import categories spreadsheet.

Important: When deleting an interim dataset, use care because it cannot be restored. Consider exporting the interim dataset data before deleting the dataset in case the data needs to be restored to another dataset.

Screen Entry Fields

Dataset Name
- The name of the dataset is user-defined and can be any combination of alpha and numeric characters, including spaces, up to 60 characters. The dataset name can be edited after it is created.
- The dataset name displays in the Control Center and the header of reports.

Interim Rate Basis
- The interim rate basis is determined on a dataset basis and dictates how the forecasted tax rate is applied to the actual Pre-Tax Book Income. Overall basis applies a blended forecasted rate to all units while the Unit-by-Unit basis applies each unit's forecasted rate.
- When the unit-by-unit basis is selected, you must designate a true-up unit where the rounding should be posted.
- When you select a true-up unit (e.g., D1000), it cannot be designated as an excluded unit in the Unit-by-Unit basis. If you switch to the Overall basis, D1000 can be designated as an excluded unit.

Read-Only

- When the data entry process is complete, the data can be secured by marking the datasets as Read-Only.
- The data and reports in Read-Only datasets can be reviewed, but the entry screens have the warning No Edit Allowed and a gray font.

Fiscal Year
A Fiscal Year must be assigned to an interim dataset when it is created.

Group Tax Rate
The rate entered is used in the effective tax rate report as the statutory rate to which the provision reconciles.

ID
A system-generated ID is assigned to the dataset. This field is not used in the creation of an interim dataset and is not editable.


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Name	Fiscal Year	Interim Approach	Grp Tax Rate	ID	R/O
YTD Overall 4Q	2011	4Q YTD Basis	35.0000%	3931	N
Isolated Overall 12Mos	2011	12M Isolated Basis	35.0000%	3948	N

View Reporting Dataset Log

For Sequential datasets, the ending balances and rates in the first chronological dataset must agree with the opening balance and rates in the next chronological dataset. If there are differences in the test of information in the two datasets, they are listed in this log. The sequential dataset test can be overridden with a system parameter. Contact your client manager or support for more information.

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MANAGE UNITS

The following screens are located in the manage units folder of the administration area:

- Units
- Unit Sub-Consolidations
- Permanent Differences
- Temporary Differences
- NOL Temporary Differences
- After Tax Temporary Differences
- Tax Adjustments
- InterCompany Transactions

Units

A unit can be added in the units screen in the administration area. An existing unit code, name, country code and currency code can be modified. Only a unit that has no record in any dataset can be deleted. To import a new unit, complete the appropriate fields on the #CU# Units sheet in the Import Categories template. For more information on importing, refer to the importing templates documentation.

Screen Entry Fields

Code and Name

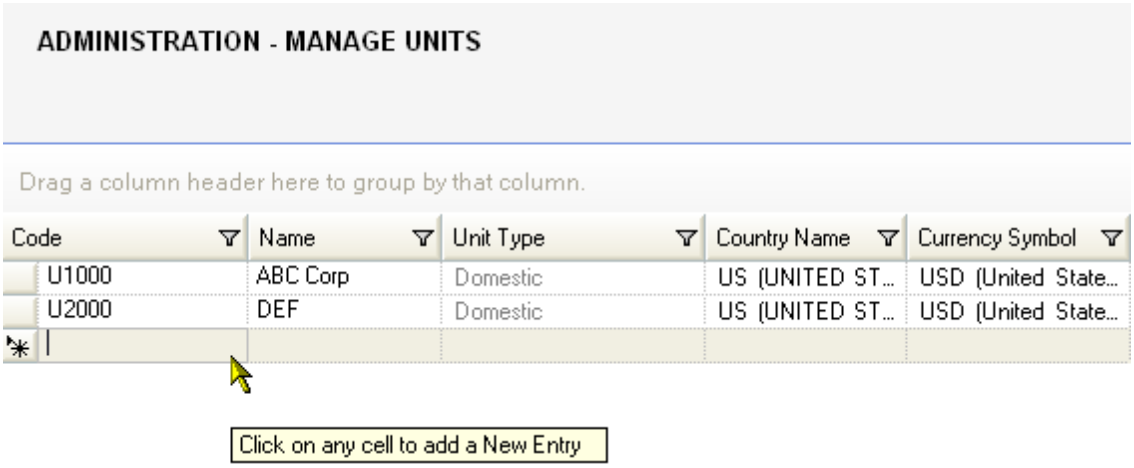
- The unit code is user-defined and can be any combination of alpha and numeric characters, including spaces, up to 60 characters. The unit code and name can be edited after they are created.
- The unit code and name display in the control center and the header.

Unit Type

- Each unit must be designated as either foreign or domestic. Once selected, this designation cannot be changed.
- The unit's type determines how the data is reported in the foreign/domestic report.

Country and Currency

- Each unit must be assigned a country and currency.
- The software is populated with ISO Country Codes and ISO Currency Codes. These codes can be modified or added to. The default country code is U for Undetermined and the default currency code is UND for Undefined.
- The currency designation of a unit allows the unit to be combined with other units in local currency reporting.



Unit Sub-Consolidations

You can add, update, and Delete sub-consolidations in the Unit Sub-Consolidations screen of the manage units folder in the administration area. An existing sub-consolidation name, as well as the associated units, can be modified. Sub-consolidations can be deleted, but use care because they are not recoverable.

To import a new Sub-Consolidation, complete the appropriate fields on the #CSC# SubConsolidations sheet in the Import Categories template. Additionally, you can create a sheet named #CSC2#, which allows the ability to create and populate multiple sub-consolidations for a unit. Column A should have the Unit Code and Columns B through IV should have the CSCs in which the unit should be included.

Existing unit designation in a CSC is replaced, not appended, when the #CSC2# is imported. This sheet does not export when categories are exported and is not in the standard template for import categories. For more information on importing, refer to the Importing Templates documentation.

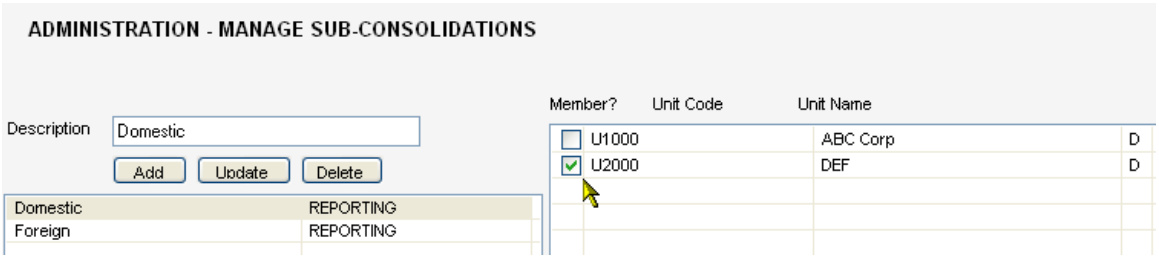
Screen Entry Fields

Description
The name is user-defined and can be any combination of alpha and numeric characters, including spaces, up to 60 characters. The name can be edited after it is created.

- The name displays in the Report Level of the Control Center and the header of reports for sub-consolidation.
- There is no limit to the number of sub-consolidations that can be created.
- CSC Sub-Consolidations have specific naming requirements.

Member?
Each unit must be assigned to the Sub-Consolidation either by clicking the Member? check box or by creating a new line on the Import template.

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Permanent Differences

You can add Permanent Differences in the Permanent Differences screen of the Manage Units folder of the Administration area. An existing Permanent Difference name can be modified. Only a Permanent Difference that has no entry in any dataset can be deleted.

To import a new Permanent Difference, complete the appropriate fields on the #CPD# Permanent Differences sheet in the Import Categories template. For more information on importing, refer to the Importing Templates documentation.

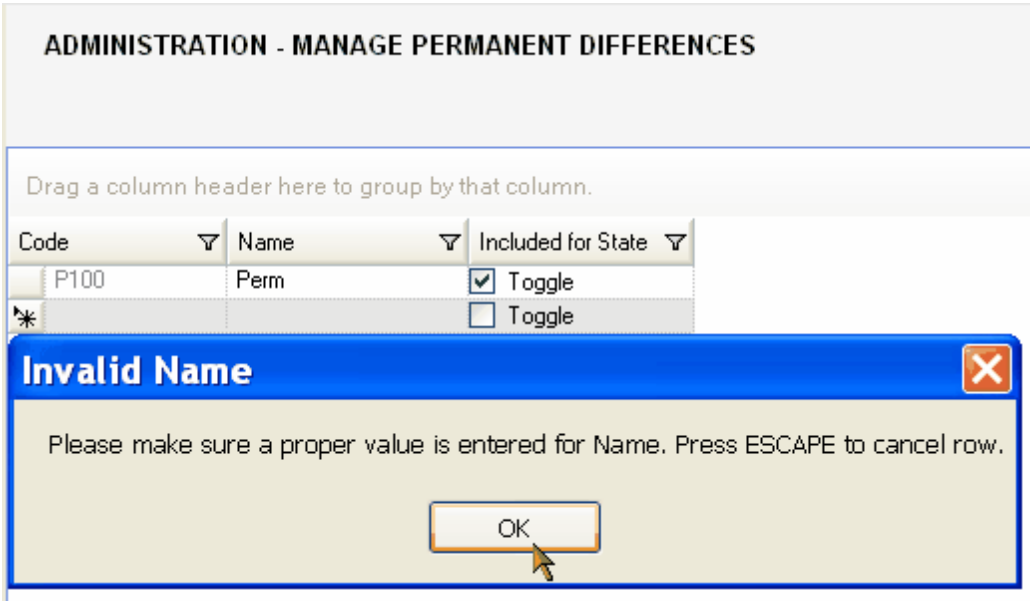
Screen Entry Fields

Code and Name

- The Permanent Difference code is user-defined and can be any combination of alpha and numeric characters, including spaces, up to 60 characters. The name can be edited after it is created.
- The Permanent Difference code and name display in reports.

Included for State

- Determine whether or not this permanent difference federal values should be included for state calculations or not.
- Once data is entered for this code, this designation cannot be modified.



Temporary Differences

You can add Temporary Differences in the **Temporary Differences - Tax Basis** screen in the **Manage Units** folder of the **Administration** area. An existing Temporary Difference description can be modified. Only a Temporary Difference that has no data entry in any dataset can be deleted.

To import a new Temporary Difference, complete the appropriate fields on the #CTD# Temporary Differences sheet in the Import Categories template. For more information on importing, refer to the *Importing Templates* documentation.

Important:

- For v. 8.0, there is a new column named **Default Type**
- The **Default Type** will default to **NC-Non-Current**. To set up the **Default Type** going forward, you can manually update or export the **Categories,** update to the proper defaults then import them.
- Please see your System Administrator if you have questions about the **Default Type** default that has been set up.

Screen Entry Fields

Code and Name

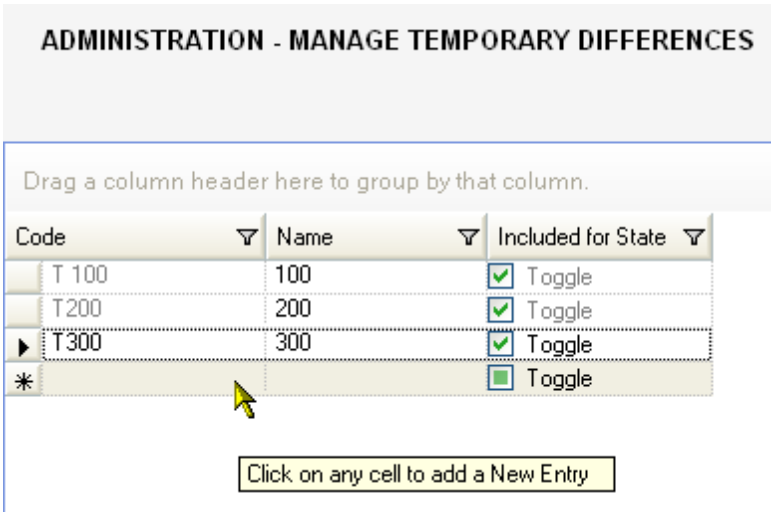
- The Temporary Difference code is user-defined and can be any combination of alpha and numeric characters, including spaces, up to 60 characters. The name can be edited after it is created.
- The Temporary Difference code and name display in reports.

Include For State

- Determine whether or not this temporary difference federal value should be included for state calculations or not. The box is activated with a check mark once you select a cell in that row. If you do not want the adjustment to be included for state then select the box to remove the check mark.

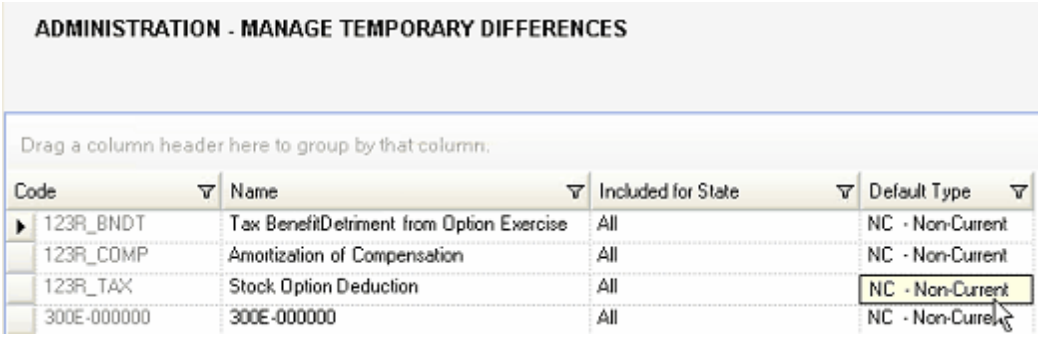
- To save the added adjustments, click **Save**. Otherwise, you will get a message "There are unsaved changes in this form. Click **YES** to Save changes. Click **NO** to Discard changes".

- Once data is entered for this **Code**, this designation cannot be modified.



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The administrator has the ability in **Manage Configurations** to designate a **Default Type** of **C-Current / N-Non-Current** to a Temporary Difference. Also, the administrator may disable the drop-down so that only the **Default Type** is available. Because there are cases when the Current / Non-Current default type should be overwritten, the **Default Type** can be set up by the administrator to be overridden for any line item.



NOL Temporary Differences

You can add **NOL Temporary Differences** in the NOL Temporary Differences screen of the Manage Units folder of the Administration area. An existing NOL Temporary Difference name can be modified. Only a NOL Temporary Difference that has no entry in any dataset can be deleted.

To import a new NOL Temporary Difference, complete the appropriate fields on the #CNOLTD# NOL TempDiffs sheet in the Import Categories template. For more information on importing, refer to the Importing Templates documentation.

Screen Entry Fields

Code and Name

- The NOL temporary difference code is user-defined and can be any combination of alpha and numeric characters, including spaces, up to 60 characters. The name can be edited after it is created.
- The NOL temporary difference code and name display in reports.

After Tax Temporary Differences

You can add After Tax Temporary Differences in the After Tax Temporary Differences screen of the Manage Units folder of the Administration area. An existing After Tax Temporary Difference name can be modified. Only an After Tax Temporary Difference that has no entry in any dataset can be deleted.

To import a new After Tax Temporary Difference, complete the appropriate fields on the #CATTD# AfterTax TempDiffs sheet in the Import Categories template. For more information on importing, refer to the Importing Templates documentation.

Screen Entry Fields

Code and Name

- The After Tax Temporary Difference code is user-defined and can be any combination of alpha and numeric characters, including spaces, up to 60 characters. The name can be edited after it is created.
- The After Tax Temporary Difference code and name display in reports.

Tax Adjustments

You can add Tax Adjustments can be added in the Tax Adjustments screen of the Manage Units folder of the Administration area. An existing Tax Adjustment name can be modified. Only a Tax Adjustment that has no entry in any dataset can be deleted.

To import a new Tax Adjustment, complete the appropriate fields on the #CTA# Tax Adjustments sheet in the Import Categories template. For more information on importing, refer to the Importing Templates documentation.

Screen Entry Fields

Code and Name

- Tax Adjustments code is user-defined and can be any combination of alpha and numeric characters, including spaces, up to 60 characters. The name can be edited after it is created.
- The Tax Adjustments code and name display in reports.
- Codes that begin with NC_ are treated as non-cash on the provision.

Intercompany Transactions

You can add InterCompany Transactions in the InterCompany Transactions screen of the Manage Units folder of the Administration area. An existing InterCompany Transaction name and state treatment can be modified. Only an InterCompany Transaction that has no record in any dataset can be deleted.

To import a new InterCompany Transaction, complete the appropriate fields on the #ICOTXNT# Inter Co Txn Types sheet in the Import Categories template. For more information on importing, refer to the Importing Templates documentation.

Screen Entry Fields

Code and Name

- The InterCompany Transaction code is user-defined and can be any combination of alpha and numeric characters, including spaces, up to 60 characters. The name can be edited after it is created.
- The permanent difference code and name display in reports.

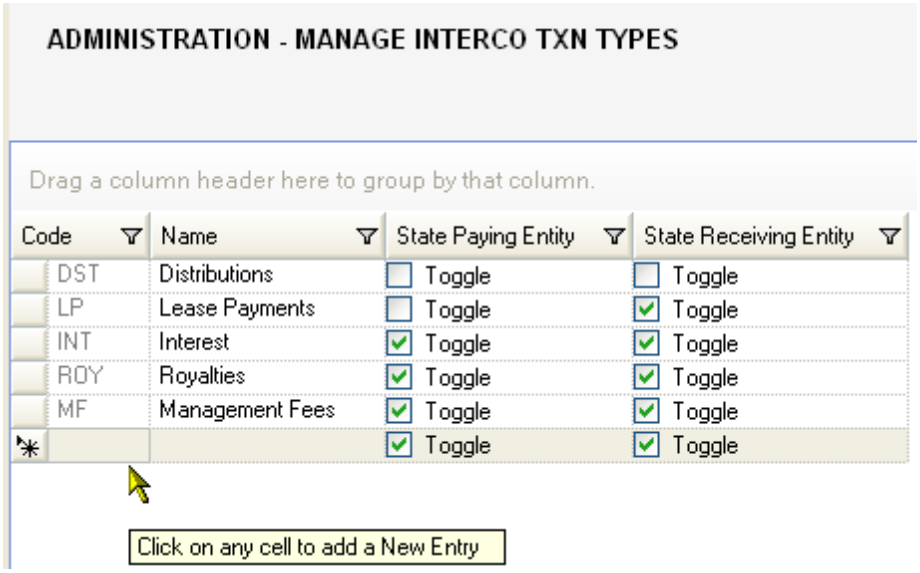
Receiving and Paying State Treatment

Determine whether or not this InterCompany Transaction federal values should be included for state calculations or not.

Include for State at Paying/Receiving Entity?

Select the appropriate check box to designate whether the adjustment should be included at the paying or receiving entity. Determine whether or not this InterCompany Transaction federal values should be included for state calculations or not.

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ADMINISTRATION - MANAGE INTERCO TXN TYPES
Drag a column header here to group by that column.
Code
Name
State Paying Entity
State Receiving Entity
DST
Distributions
Toggle
Toggle
LP
Lease Payments
Toggle
Toggle
INT
Interest
Toggle
Toggle
ROY
Royalties
Toggle
Toggle
MF
Management Fees
Toggle
Toggle
Toggle
Toggle
Click on any cell to add a New Entry

MANAGE TRIAL BALANCE

Trial Balance Lines and Trial Balance SubLines are created and managed in the Manage Trial Balance area of the Administration area.

Trial Balance Lines

You can add Trial Balance Lines in the Trial Balance Lines screen of the Manage Trial Balance area of the Administration area. Trial Balance Lines are used to roll up the Trial Balance SubLines. An existing Trial Balance Line name and classification can be modified. Only a Trial Balance Line that has no record in any dataset can be deleted.

To import a new Trial Balance Line, complete the appropriate fields on the #CTBL# Trial Balance Lines sheet in the Import Categories template. For more information on importing, refer to the Importing Templates documentation.

Screen Entry Fields
Code and Name

- The Trial Balance Lines code is user-defined and can be any combination of alpha and numeric characters, including spaces, up to 60 characters. The Trial Balance Lines name can be edited after it is created.
- The Trial Balance Lines code and name display in reports.

Classification

- Each Trial Balance Line must be designated as Income Stmt, Bal Sheet - Asset, Bal Sheet - Liability, or Bal Sheet - Equity.

Trial Balance Sublines

Trial Balance SubLines are equivalent to General Ledger accounts. You can add Trial Balance SubLines in the Trial Balance SubLines screen of the Manage Trial Balance area of the Administration area. Trial Balance SubLines roll up to the Trial Balance Lines. An existing Trial Balance SubLines name and rollup can be modified. Only a Trial Balance Subline that has no record in any dataset can be deleted

To import a new Trial Balance Subline, complete the appropriate fields on the #CTBSL# Trial Balance SubLines sheet in the Import Categories template. For more information on importing, refer to the Importing Templates documentation.

Screen Entry Fields
Code and Name

- The Trial Balance Subline code is user-defined and can be any combination of alpha and numeric characters, including spaces, up to 60 characters. The Trial Balance Subline name can be edited after it is created.
- The Trial Balance Subline code and name display in reports.

Rollup

- Each Trial Balance Subline must be provided a rollup designation showing how it is rolled up to a Trial Balance Line.

JE Posting Account

- When this box is checked, the subline displays as an option in the Debit/Credit GL Account drop-down lists in the Journal Entry Data Entry screen.

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MANAGE TAX BASIS/RETURN

The Tax Basis and Tax Return mappings are created and managed in the Administration area > Manage Tax Basis / Return > Tax Basis / Return Mappings.

Tax Basis/Return Mappings

Tax Basis/Return Mapping lines are used to map book/tax differences to the Tax Basis Balance Sheet, the Tax Basis Income Statement, and the tax return compliance software. An existing Tax Basis/Return mapping can be modified. To create a Tax Basis Balance Sheet the accounts must be set up in Manage Trial Balance.

Note: Do not use the Manage Tax Basis screen in the Administration area. This screen will be removed in a future release.

Tax Basis/Return Mapping allows dataset-level mapping on the Tax Basis Mapping screen. The mapping for the Tax Basis Balance Sheet is defined in the provision dataset. The temporary differences are layered onto the Trial Balance Sublines. In the Data Entry area, select Administration in the Dataset folder. Within the Administration folder, click on Tax Basis Mapping. There are 3 drop-down box's available. Choose the Difference, Debit, and Credit. Click, Add.

The Difference drop-down list displays the Permanent and Temporary Differences that were created in the Administration area. The Debit and Credit drop-down box's display the Trial Balance Sublines created in Manage Trial Balance.

Important: At the Dataset level, you are required to designate two sub-line accounts vs. one at the Administration area. Therefore, the following conversion must be completed if the mappings were set up in the administration area for Manage Trial Balance Mappings:

1. Complete the appropriate fields on the #MBAL# Map Balance Sheet and #MINC# Map Income Statement sheet in the Import Return Maps template.
2. Export the dataset.
3. Copy the data from the #MBAL# Map Balance Sheet sheet to the #TBM# Tax Basis Mapping sheet in the Import Numbers template.
4. Add the required data to the #TBM# Tax Basis Mapping sheet.
5. Save and import the #TBM# Tax Basis Mapping sheet.

Note: For more information on importing, refer to the Importing Templates documentation.

Screen Entry Fields
Income Sheet

- Map the Tax Return Income Statement by associating a Book Income Statement (Trial Balance SubLines) with the Book Tax Adjustment (activity) (Permanent and Temporary Difference) and the Page 1, Sch M-1 and Sch M-3 tax compliance software codes.
- Map the Tax Return Balance Sheet by associating a Book Balance Sheet (Trial Balance SubLines) with the Book Tax Adjustment (balances) (Temporary Difference) and the Sch L tax compliance software code.

Period Type Override
- Input a value for the selected mapping line.

Balance Statement
- Map the Tax Basis Balance Sheet by associating a Book Balance Sheet (Trial Balance SubLines) with the Book Tax Adjustment (balances) (Temporary Difference).

Factors
- Enter factors (usually 1 and -1) for the P&L, Balance Sheet, and Retained Earnings accounts to adjust the signs of the numbers coming from the system.

Export Mappings

Tax Basis/Return Mapping items can be exported to an Import Return Maps template. This generates a file with two sheets: #MBAL# Balance Sheet Mappings and #MINC# Income Statement Mappings. Exporting before items have been entered generates a blank Import Return Maps template.

Import Mappings

Tax Basis/Return Mapping items can be imported.

For hosted solutions you can export the mappings to generate the template. The file should have one or both of the following sheets: #MBAL# Balance Sheet Mappings and #MINC# Income Statement Mappings.

For non-hosted you can use the Import Return Maps template. The template is typically stored in the following folder: C:\Program Files\Thomson Reuters\Tax Provision 7.0.0\Templates.

MANAGE STATES

The following screens are located in the Manage States folder of the Administration area:

- States
- State Types
- State After Tax Temporary Differences
- State After Apportionment Temporary Differences
- State Tax Adjustments

States

You can create a custom state or jurisdiction in the States screen of the Manage States folder of the Administration area. The system has pre-populated states that cannot be modified.

An existing custom state's or jurisdiction's code can not be modified however, the name can be. Only a custom state or jurisdiction that has no record in any dataset can be deleted. To import a new state or jurisdiction, complete the appropriate fields on the #CS# States sheet in the Import Categories template. For more information on importing, refer to the Importing Templates documentation.

Screen Entry Fields
Code and Name
- The State code is user-defined and can be any combination of alpha and numeric characters, including spaces, up to 60 characters. The State **Code** can not be modified however, the **Name** can be edited after it is created.
- The State **Name** will display in the Navigator for the Data Entry once you add it using the ...Add

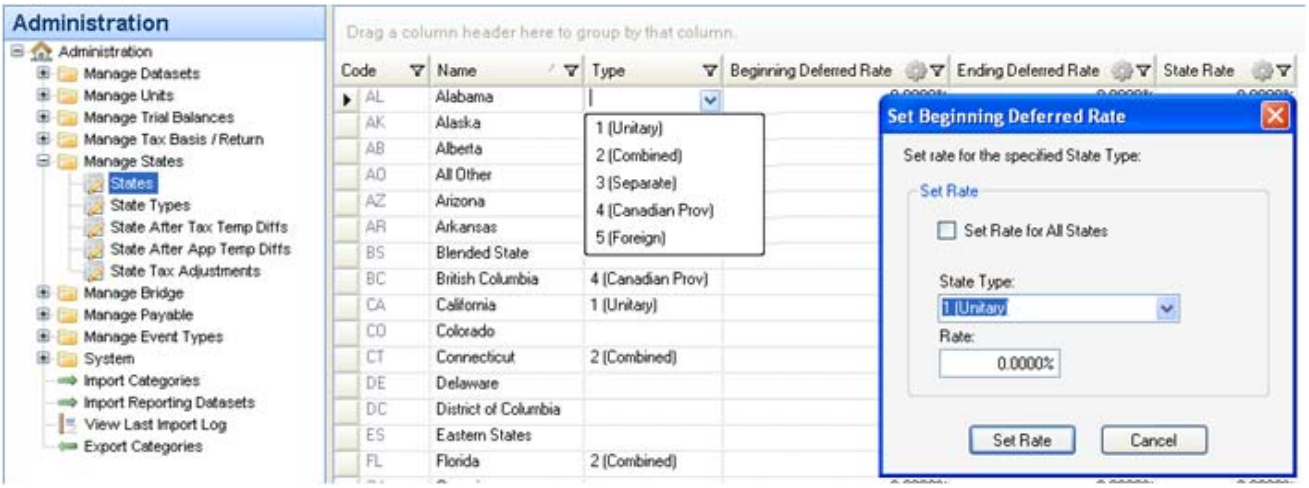
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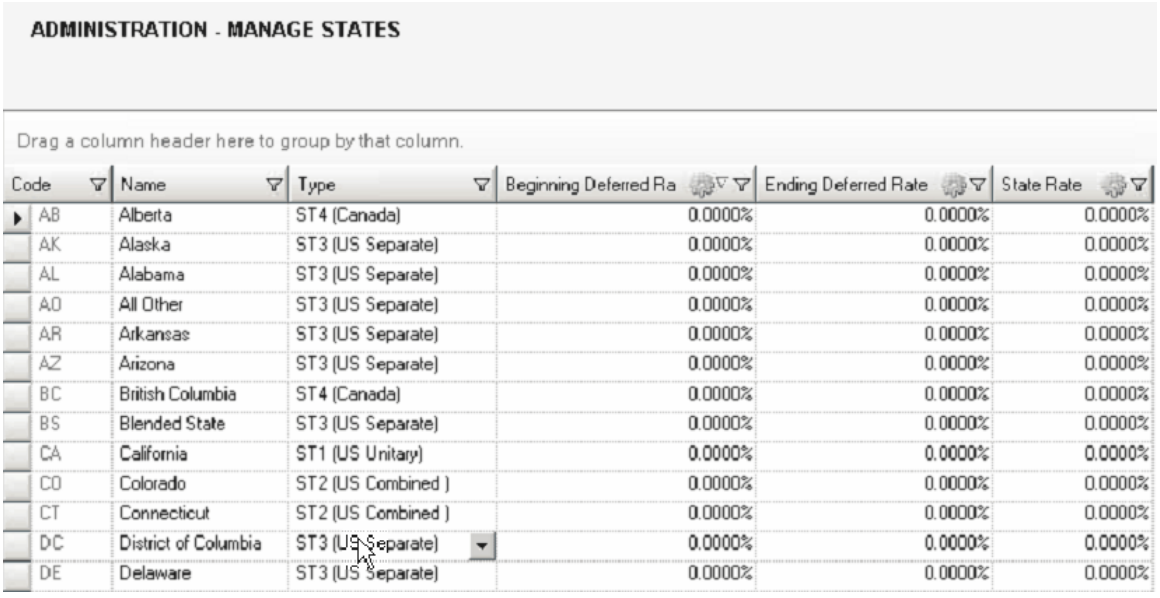
Jurisdiction icon ➡ ...Add a new Jurisdiction

- The State **Code** and **Name** display in the header of reports.
- You may assign the State **Type** to group them together, and designate Mass State rates, and enter the Beginning Deferred and Ending Deferred Rates and State Tax Rates.

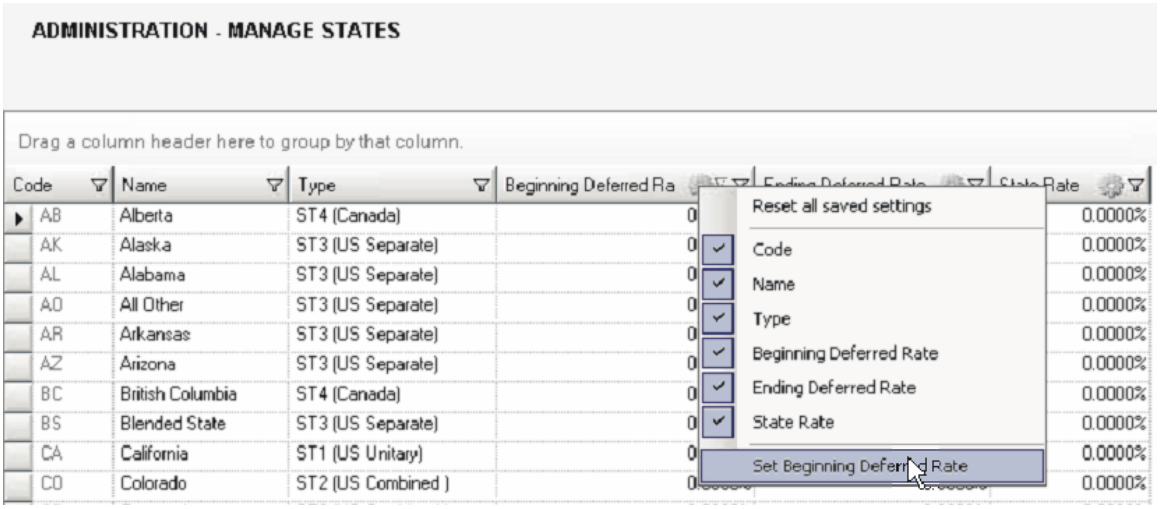
You have the ability to manage a State **Code, Name, Type, Beginning Deferred Rate, Ending Deferred Rate, and State Rate.**

To set up the **State Rates**, select the icon and **Set rate for the specified State Type.** For **Set Rate,** mark the box **Set Rate for All States** and select the **State Type** from the drop-down and enter the **Rate.** Click **Set Rate.**





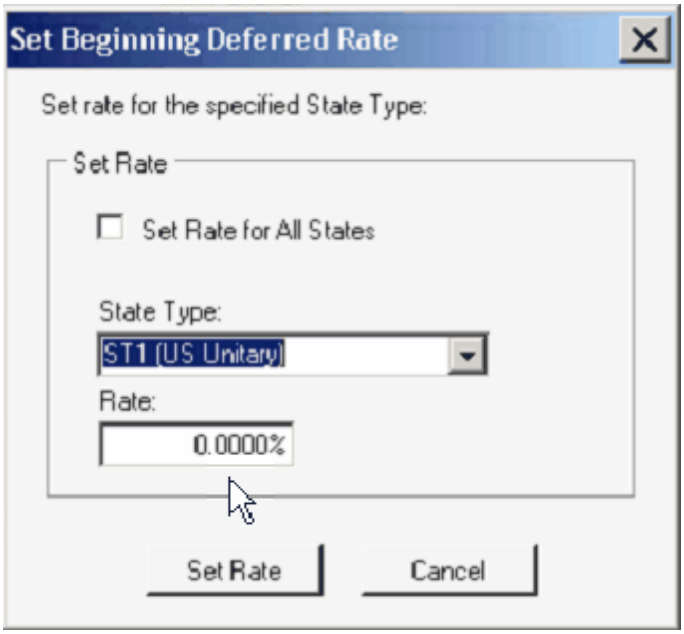
Select the **Icon** **to access the screen settings then, select Set Beginning Deferred Rate**



Select **Set Rate** to **Set Rate for All States**

Select **State Type** and enter the **Rate**

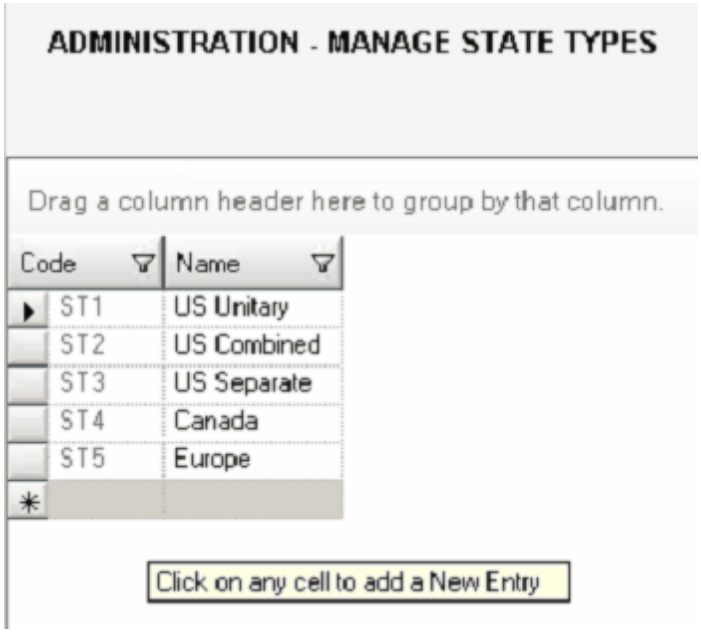
Select **Set Rate**



State Types

You can create user-defined **State Types** to use for grouping states that reside in the **States** screen of the Manage States folder of the Administration area.

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State After Tax Temp Diffs

You can add a State After Tax Temporary Difference in the State After Tax Temporary Differences - Tax Basis screen in the Manage States folder of the Administration area. An existing State After Tax Temporary Difference name can be modified. Only a State After Tax Temporary Difference that has no entry in any dataset can be deleted.

To import a new State After Tax Temporary Difference, complete the appropriate fields on the #CSATTD# St AfterTax TempDiff sheet in the Import Categories template. For more information on importing, refer to the Importing Templates documentation.

Screen Entry Fields

Code and Name

- The State After Tax Temporary Difference code is user-defined and can be any combination of alpha and numeric characters, including spaces, up to 60 characters. The name can be edited after it is created.
- The State After Tax Temporary Difference code and name display in reports.

State After App Temp Diffs

You can add a State After Apportionment Temporary Difference in the State After Apportionment Temporary Differences - Tax Basis screen in the Manage States folder of the Administration area. An existing State After Apportionment Temporary Difference name can be modified. Only a State After Apportionment Temporary Difference that has no entry in any dataset can be deleted.

To import a new State After Apportionment Temporary Difference, complete the appropriate fields on the #CSAATD# St AfterApp TempDiff sheet in the Import Categories template. For more information on importing, refer to the Importing Templates documentation.

Screen Entry Fields

Code and Name

- The State After Apportionment Temporary Difference code is user-defined and can be any combination of alpha and numeric characters, including spaces, up to 60 characters. The name can be edited after it is created.
- The State After Apportionment Temporary Difference code and name display in reports.

State Tax Adjustments

You can add a State Tax Adjustment in the State Tax Adjustments screen in the Manage States folder of the Administration area. An existing State Tax Adjustment name can be modified. Only a State Tax Adjustment that has no entry in any dataset can be deleted.

To import a new State Tax Adjustment, complete the appropriate fields on the #CSTA# State Tax Adjs sheet in the Import Categories template. For more information on importing, refer to the Importing Templates documentation.

Screen Entry Fields

Code and Name

- The State Tax Adjustments code is user-defined and can be any combination of alpha and numeric characters, including spaces, up to 60 characters. The name can be edited after it is created.
- The State Tax Adjustments code and name display in reports.

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MANAGE BRIDGE

Bridge mappings are created and managed in the Manage Bridge folder of the Administration area for:

- Unit Mapping
- Pre-Tax Book Income
- Tax Accounts
- Permanent Differences
- Temporary Difference Activity - Tax Basis
- Temporary Difference BSO Adjustments
- Amortized Permanent Differences
- Temporary Difference Activity - Book/Tax Basis
- Trial Balances

Bridge Functionality requires the establishment of these mappings to transfer data from the general ledger format to the provision.

Unit Mapping

You can use the Bridge **Unit Mapping** to map the legacy unit codes from the general ledger to the ONESOURCE Tax Provision unit codes.

You use the Unit Mapping screen in the Manage Bridge folder of the Administration area to map these codes. Bridge mappings can be modified and deleted. To import unit code mappings, complete the appropriate fields on the #BUM# Bridge Unit Map sheet in the Import Bridge template. For more information on importing, refer to the Importing Templates documentation.

Note: This screen is only available when the **SHOW_BRIDGEUNITMAP** system parameter is entered with a paramvalue of 1.

Screen Entry Fields

Legacy Code
Enter the code for the unit from which you want to bridge mappings.

Unit
Select the unit from the drop-down list to which you want to bridge your mappings.

Pre-Tax Book Income

You can add **Pre-Tax Book Income** bridge mappings in the Pre-Tax Book Income screen in the Manage Bridge folder of the Administration area. Bridge mappings can be modified and deleted. To import mappings, complete the appropriate fields on the #MPTBI# Pre-Tax Book Income sheet in the Import Bridge template. For more information on importing, refer to the Importing Templates documentation.

Screen Entry Fields

LE, CC, and UC
- The LE must be a valid Unit code.
- The CC and UC are optional user-defined codes.
- Entering an asterisk (*) in a field applies account rules across all units.

Ledger Account Code

- The Ledger Account should be an account code in the exported trial balance data file.

PTBI

- The PTBI bridge mapping options are: LOC - Local Currency PTBI or USD - US Dollar PTBI.

Note: Be sure the currency you select here (Local or USD) matches the PTBI policy in the Unit Details screen for the units you want to bridge into the system. If it doesn't match, the PTBI will not calculate.

Begin and End Factor

- Beginning balance factor is typically zero because it is ignored when computing PTBI.
- Ending balance factor is typically 1 or -1, depending on the signs of the exported trial balance data file.

Tax Accounts

You can add **Tax Accounts** bridge mappings in the Tax Accounts screen in the Manage Bridge folder of the Administration area. Bridge mappings can be modified and deleted. To import mappings, complete the appropriate fields on the #MTA# Tax Accounts sheet in the Import Bridge template. For more information on importing, refer to the Importing Templates documentation.

Screen Entry Fields

LE, CC, and UC

- The LE must be a valid Unit code.
- The CC and UC are optional user-defined codes.
- Entering an asterisk (*) in the field applies account rule across all units.

Ledger Account Code

- The Ledger Account should be an account code in the exported trial balance data file.

Tax Account

- The Tax Account bridge mapping options are: FCP - Federal Current Provision, FDP - Federal Deferred Provision, SCP - State Current Provision, SDP - State Deferred Provision, FDB - Federal Deferred Balance, SDB - State Deferred Balance, FLB - Federal Liability Balance, and SLB - State Liability Balance.
- This mapping posts to the Unit Details/taxes per book screen.

Begin and End Fctr

- Beginning balance factor is typically zero because it is ignored when computing Tax Accounts.
- Ending balance factor is typically 1 or -1, depending on the signs of the exported trial balance data file.

Perm Diffs - Tax Basis

You can add **Perm Diffs - Tax Basis** bridge mappings in the Permanent Differences screen in the Manage Bridge folder of the Administration area. Bridge mappings can be modified and deleted. To import mappings, complete the appropriate fields on the #MPD# Perm Diffs sheet in the Import Bridge template. For more information on importing, refer to the Importing Templates documentation.

Screen Entry Fields

LE, CC, and UC

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- The LE must be a valid Unit code.
- The CC and UC are optional user-defined codes.
- Entering an asterisk (*) in the field applies account rule across all units.

Ledger Account Code
- The Ledger Account should be an account code in the exported trial balance data file.

Permanent Difference and Type
- The Permanent Difference bridge mapping options are the established permanent difference codes .
- The Permanent Difference Type bridge mapping options are either E - Equity Adjustment or P - P&L Adjustment.
- This mapping posts to the Permanent Differences screen.

Begin and End Fctr
- Beginning balance factor is typically zero because it is ignored when computing Permanent Differences.
- Ending balance factor is typically 1 or -1, depending on the signs of the exported trial balance data file. Adjust the factor the bridge should post to an amount less than 100% of the account balance.

Temp Diff Activity - Tax Basis

You can add **Temp Diff Activity - Tax Basis** bridge mappings in the Temporary Difference bridge mappings in the Manage Bridge folder of the Administration area. Bridge mappings can be modified and deleted. To import mappings, complete the appropriate fields on the #MTD# Temp Diffs - Tax Basis sheet in the Import Bridge template. For more information on importing, refer to the Importing Templates documentation.

Screen Entry Fields

LE, CC, and UC
- The LE must be a valid Unit code.
- The CC and UC are optional user-defined codes.
- Entering an asterisk (*) in the field applies account rule across all units.

Ledger Account Code
- The Ledger Account should be an account code in the exported trial balance data file.

Temporary Difference and Type
- The Temporary Difference bridge mapping options are the established temporary difference codes.
- The Temporary Difference Type bridge mapping options are either C - Current or NC - Non-Current.
- This mapping posts to the Activity column on the Temporary Differences - Tax Basis screen.

Begin and End Fctr
- Beginning balance factor is typically 1 or -1, depending on the signs of the exported trial balance data file.
- Ending balance factor is typically 1 or -1, depending on the signs of the exported trial balance data file.
- The bridge posts an amount that is the net of the beginning and ending account balances.

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Temp Diff BSO Adjs - Tax Basis

You can add **Temporary Difference Balance Sheet Only** Adjustment bridge mappings in the Temporary Difference BSO Adjustment screen in the Manage Bridge folder of the Administration area. Bridge mappings can be modified and deleted. To import mappings, complete the appropriate fields on the #MTDBSO# Temp Diff BSO sheet in the Import Bridge template. For more information on importing, refer to the Importing Templates documentation.

Screen Entry Fields

LE, CC, and UC
- The LE must be a valid Unit code.
- The CC and UC are optional user-defined codes.
- Entering an asterisk (*) in the field applies account rule across all units.

Ledger Account Code
- The Ledger Account should be an account code in the exported trial balance data file.

Temporary Difference and Type
- The Temporary Difference bridge mapping options are the established temporary difference codes.
- The Temporary Difference Type bridge mapping options are either C - Current or NC - Non-Current.
- This mapping posts to the Activity column on the Temporary Differences - Tax Basis screen.

Begin and End Fctr
- Beginning balance factor is typically 1 or -1, depending on the signs of the exported trial balance data file.
- Ending balance factor is typically 1 or -1, depending on the signs of the exported trial balance data file.
- The bridge posts an amount that is the net of the beginning and ending account balances.

Perm Diffs - Book/Tax Basis

You can add **Book/Tax Basis Permanent Difference** bridge mappings in the Perm Diffs - Book/Tax Basis screen in the Manage Bridge folder of the Administration area. Bridge mappings can be modified and deleted. To import mappings, complete the appropriate fields on the #MAPD# Amortized Perm Diffs sheet in the *Import Bridge* template. For more information on importing, refer to the *Importing Templates* documentation.

Screen Entry Fields

LE, CC, and UC
- The LE must be a valid Unit code.
- The CC and UC are optional user-defined codes.
- Entering an asterisk (*) in the field applies account rule across all units.

Ledger Account Code
- The Ledger Account should be an account code in the exported trial balance data file.

Amortized Permanent Difference and Type
- The Amortized Permanent Difference bridge mapping options are the established permanent difference codes.
- The Amortized Permanent Difference Type bridge mapping options are either E - Equity Adjustment or P - P&L Adjustment
- This mapping posts to the Amortized Permanent Differences screen.

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Begin and End Fctr
- Beginning balance factor is typically zero because it is ignored when computing Permanent Differences.
- Ending balance factor is typically 1 or -1, depending on the signs of the exported trial balance data file. Adjust the factor the bridge should post to an amount less than 100% of the account balance.

Temp Diff Activity Book/Tax Basis

You can add Book/Tax Basis Temporary Difference bridge mappings in the Temporary Difference - Tax Basis screen in the Manage Bridge folder of the Administration area. Bridge mappings can be modified and deleted. To import mappings, complete the appropriate fields on the #MATD# Temp Diffs - Bk Tx Basis sheet in the Import Bridge template. For more information on importing, refer to the Importing Templates documentation.

Screen Entry Fields

LE, CC, and UC
- The LE must be a valid Unit code.
- The CC and UC are optional user-defined codes.
- Entering an asterisk (*) in the field applies account rule across all units.

Ledger Account Code
- The Ledger Account should be an account code in the exported trial balance data file.

Temporary Difference - Book/Tax Basis and Type
- The Temporary Difference - Book/Tax Basis bridge mapping options are the established temporary difference codes.
- The Temporary Difference - Book/Tax Basis Type bridge mapping options are either C - Current or NC - Non-Current.
- This mapping posts to the Activity column on the Temporary Differences - Book/Tax Basis screen.

Overview
- Beginning balance factor is typically 1 or -1, depending on the signs of the exported trial balance data file.
- Ending balance factor is typically 1 or -1, depending on the signs of the exported trial balance data file.
- The bridge posts an amount that is the net of the beginning and ending account balances.

Trial Balances

You can add **Trial Balance** bridge mappings in the Trial Balances screen in the Manage Bridge folder of the Administration area. Bridge mappings can be modified and deleted. To import mappings, complete the appropriate fields on the #MTBBB# Trial Balance sheet in the Import Bridge template. For more information on importing, refer to the Importing Templates documentation.

Screen Entry Fields

LE, CC, and UC
- The LE must be a valid Unit code.
- The CC and UC are optional user-defined codes.
- Entering an asterisk (*) in the field applies account rule across all units.

Ledger Account Code
- The Ledger Account should be an account code in the exported trial balance data file.

Trial Balance SubCats
- The Trial Balance bridge mapping options are established in the Trial Balance SubLines.
- This mapping posts to the Trial Balance/Tax Basis screen.

Begin and End Fctr
- Beginning balance factor is typically zero, because it is ignored when computing the Trial Balance.
- Ending balance factor is typically 1 or -1, depending on the signs of the exported trial balance data file.

Import Mappings

You can **Import Bridge Mapping** items using the Import Bridge Map template. The template is typically stored in the following folder: C:\Program Files\Thomson Reuters\Tax Provision 7.0.0 \Templates. For hosted solutions, you can export the mappings to generate the template. The file can contain any of these sheets: #MPTBI# Pre-Tax Book Income, #MTA# Tax Accounts, #MPD# Perm Diffs, #MTD# Temp Diffs - Tax Basis, #MTDBOS# Temp Diff BSO, #MAPD# Amortized Perm Diffs, #MATD# Temp Diffs - Bk Tx Basis, and #MTBBB# Trial Balance.

WARNING: Importing bridge mappings clears all existing mappings. If you append to existing mappings, you should export them and add to that file, rather than using a new file.

Export Mappings

Bridge Mapping items can be *exported* to an Import Bridge Map template. This generates a file with eight sheets: #MPTBI# Pre-Tax Book Income, #MTA# Tax Accounts, #MPD# Perm Diffs, #MTD# Temp Diffs - Tax Basis, #MTDBOS# Temp Diff BSO, #MAPD# Amortized Perm Diffs, #MATD# Temp Diffs - Bk Tx Basis, and #MTBBB# Trial Balance. Exporting before items have been entered generates a blank Import Bridge Map template.

MANAGE PAYABLE

The following screens are located in the Manage Payable area of the Administration area:

- Manage Payable Transaction Types
- Manage Payable Rollups
- Manage Payable Buckets

Manage Payable Transaction Types

You can add Payable Transaction Types in the Manage Payable Transaction Types screen in the Manage Payable folder of the Administration area. The system is pre-populated with payable transaction types. An existing payable transaction name and rollup can be modified. A payable transaction type that has a record in any dataset cannot be deleted.

To import a new payable transaction type, complete the appropriate fields on the #CPYTP# Payable Txn Types sheet in the Import Categories template. For more information on importing, refer to the Importing Templates documentation.

Screen Entry Fields

Code and Name

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- The transaction type code is user-defined and can be any combination of alpha and numeric characters, including spaces, up to 60 characters. The transaction type name can be edited after it is created.
- The transaction type code and name display in reports.

Rollup

- Select the appropriate code from the drop-down list.

Note: Do not delete the BBAL and PRV codes.

Manage Payable Rollups

You can add Payable Rollups in the Manage Payable Rollups screen in the Manage Payable folder of the Administration area. The system is pre-populated with five codes BBAL - Beginning Balance, EST - Cash, PRV - Provision, RCL - Inter-Year Reclass, and ADJ - Adjustments. An existing payable rollup name can be modified.

To import a new payable rollup, complete the appropriate fields on the #CPYRL# Payable Rollups sheet in the Import Categories template. For more information on importing, refer to the Importing Templates documentation.

Screen Entry Fields

Code and Name

- The rollup code is user-defined and can be any combination of alpha and numeric characters, including spaces, up to 60 characters. The rollup code and name can be edited after the code is created.
- The rollup code and name displays in reports.

Note: Do not delete the BBAL and PRV codes.

Manage Payable Buckets

You can add Payable Buckets in the Manage Payable folder of the Administration area. An existing payable bucket name can be modified. Payable buckets that have a record in any dataset cannot be deleted.

To import a new payable bucket, complete the appropriate fields on the #CPYBK# Payable Buckets sheet in the Import Categories template. For more information on importing, refer to the Importing Templates documentation.

Screen Entry Fields

Code and Name

- The bucket code is user-defined and can be any combination of alpha and numeric characters, including spaces, up to 60 characters. The bucket name can be edited after it is created.
- The bucket code and name displays in reports.

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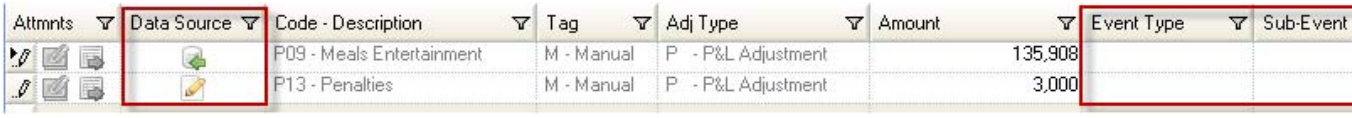
Export Payable Categories

Payable Mapping items can be exported to an Import Payable template. They can also be imported using the Import Category functionality. This generates a file with three sheets: #CPYRL# Payable Rollups, #CPYTP# Payable Types, and #CPYBK# Payable Buckets. Exporting before items have been entered generates a blank Import Bridge Map template.

MANAGE EVENT TYPES

Event Types

You have the ability to select an **Event Type** an adjustment however, this is not a required field. You may have just an **Event Type.** You have the ability to assign **Event Types** to a line of data for permanent, temporary, and payable items. This field allows you to add detail around a line of data to increase its usability.



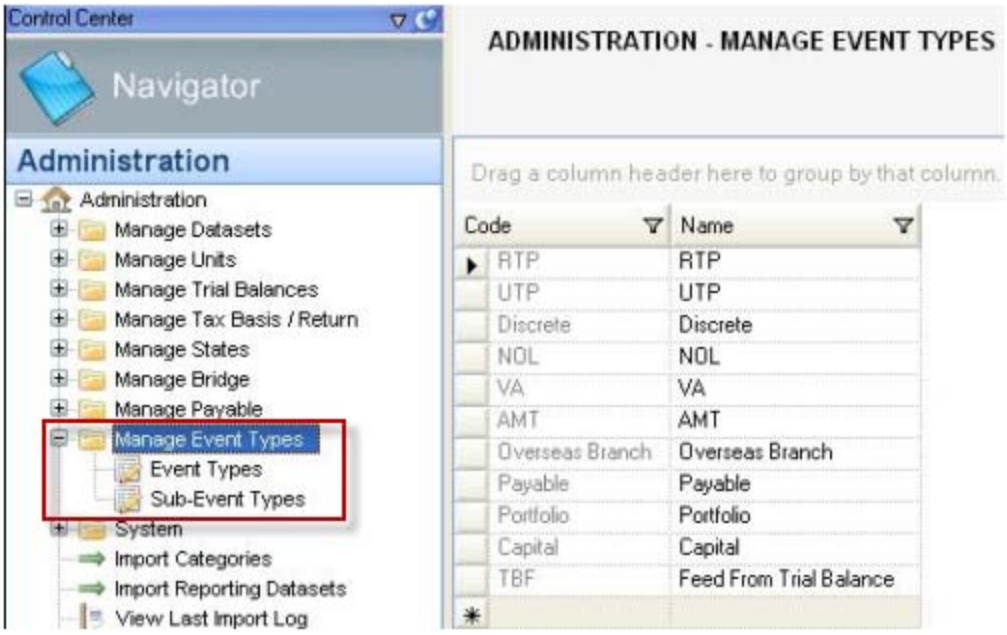
Attmnts	Data Source	Code - Description	Tag	Adj Type	Amount	Event Type	Sub-Event
		P09 - Meals Entertainment	M - Manual	P - P&L Adjustment	135,908		
		P13 - Penalties	M - Manual	P - P&L Adjustment	3,000		

Important: Adding **Event** does not make the row a unique entry. A unique **Code-Description** and **Tag** are required.

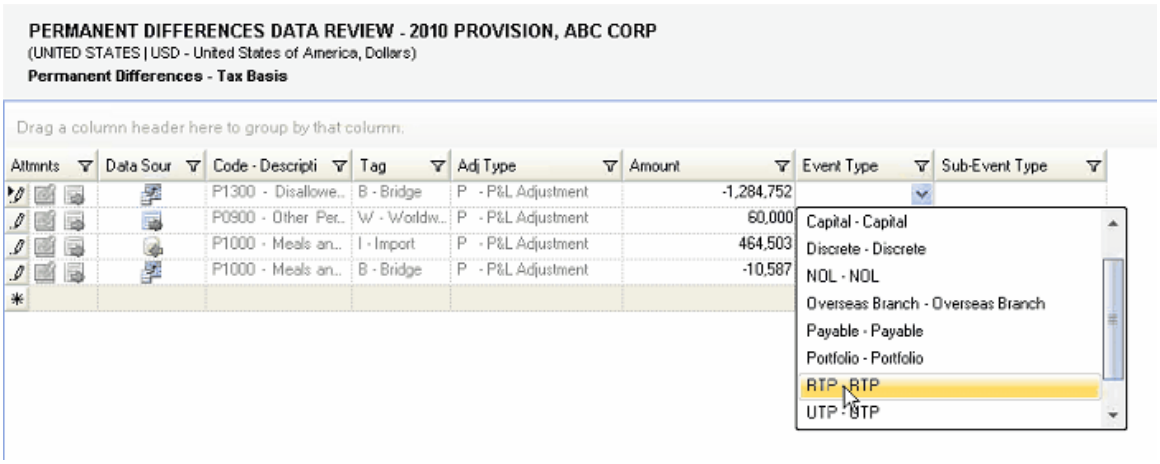
The following is a list of the 10 pre-loaded **Event Types** available which can be modified.

1) RTP - RTP
2) UTP - UTP
3) Discrete - Discrete
4) NOL - NOL
5) VA - VA
6) AMT - AMT
7) Overseas Branch - Overseas Branch
8) Payable - Payable
9) Portfolio - Portfolio
10) Capital - Capital

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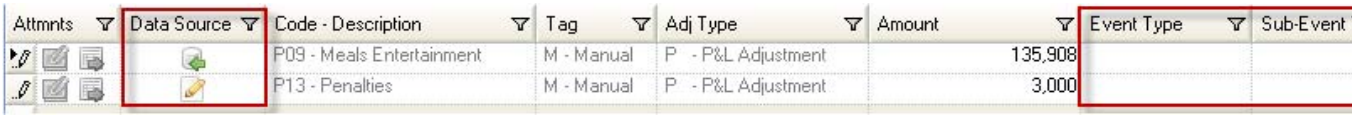


In Data Entry, Event Types may be selected for an adjustment to increase the usability of tracking the event.



Sub-Event Types

You have the ability to select a **Sub-Event Type** for an adjustment however, this is not a required field. You may have a **Sub-Event Type** for an **Event Type.** You have the ability to assign **Sub-Event Types** to a line of data for permanent, temporary, and payable items. This field allows you to add more detail around a line of data to increase its usability.

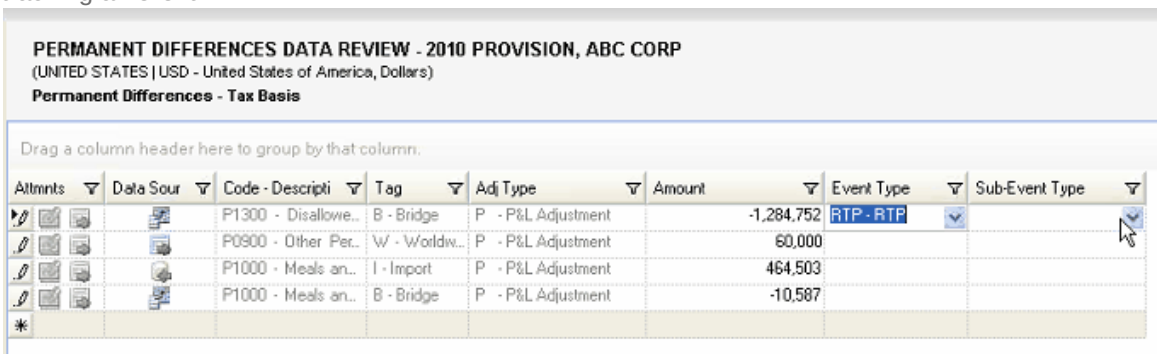


Important: Adding **Event** does not make the row a unique entry. A unique **Code-Description** and **Tag** are required.

Sub-Event Types are *User-defined* fields. The following is an *example* list of **Sub-Event Types** that may be created and modified.



In Data Entry, Sub-Event Types may be selected for an adjustment for additional usability when tracking an event.



SYSTEM

The following screens are located in the System folder of the Administration area:

- Administer Permissions
- Administer Users
- Login History
- Manage Countries/Currencies
- Manage Deferred Rollforwards
- Manage NOL Rollforwards
- Manage Licenses
- Manage Configurations
- Manage Restricted Features
- Manage Rollups
- Manage Tags
- Plugin Reports
- View Audit Trail
- View Categories Audit Trail
- Global Attachments
- Journal Entry Summary

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Administer Permissions

You can add permissions for a unit in the Administer Permission screen in the System folder of the Administration area.
To create permissions via an Import template, complete the appropriate fields on the #CUNC# Unit Components sheet in the Import Categories template. The Unit Code and the Component Type Code must be entered for each related Ccomponent Code. The action codes: G = Grant, D = Deny.

Manage Permissions
To set the permissions, select a unit from the Unit List, the Component Types from the drop-down list and check the Component box.

You can use the Copy from Unit button to copy permissions from another unit. Select a unit from the drop-down box and the click on the Copy from Unit button. The Check All button, select all components listed. The Uncheck All button, de-selects all the components listed. The Toggle All button toggles between the Check All and the Uncheck All lists.

Administer Users

You can add new users in the Administer Users screen in the System folder of the Administration area. Each user needs to be established with a unique User ID to be able to access the software. An existing user's username, access level and rights can all be modified. Additionally, a user's password can be changed or reset by an Administrator. Hosted solutions may have other password rules.

The User Status report is in the Reporting area, Report Level-Consolidated, and Other Reports > User Status displays a list of users with their current information and status.

To create users via an Import template, complete the appropriate fields on the #CUSR# Users sheet in the Import Categories template.

Note: Initial passwords cannot be imported. They need to be input manually in the Administer Users screen.

Screen Entry Fields

User ID
A User ID can be any combination of alpha and numeric characters, including spaces, up to 60 characters. Where possible, it is recommended that a period "." or an underscore "_" be used instead of a space. The user ID is case-sensitive.

User Type/Status

- There are three options: Administrator, Read/Write, and Read Only.

- Read Only users can only run reports for the units and sub-consolidations to which they have been granted access by an administrator.
- Read/Write users are set up by an administrator with access to a restricted set of units and sub-consolidations. These users can change data and run reports for those units and sub-consolidations to which they have been granted access.
- Administrators have access to all datasets, sub-consolidations, and units.

- Select the Active check box if the user's status is active.

Note: Read/Write users can be restricted on Data Entry/Modification of tax adjustments or specified tags.

- Users cannot be deleted entirely from the system due to audit trail constraints. When a user's status is inactive, the user is denied access, but the username displays for historic entries in the audit trail.

Change Password
The password must be at least 6 digits and should have one number or special character. New passwords must be entered twice. You can force a password change on the next login.

User Name, Email, Phone, and Notes
Additional information about a user can be tracked, if the system parameter has been added. You can track the User Name (if different from the User ID), User Email address, User Phone number, and other information in the Optional Information area, which is accessed by clicking Notes. To activate the User Name, Email, Phone, and Notes functionality, an Administrator needs to add the following system parameters in Manage Configurations. In the Admin area, select User Options for Administer User Area Information then Yes.

Access Rights
- Select a user to display the Access Rights area. Users are assigned rights to the following components: Reporting Datasets, Sub Consolidations and Units in the Res drop-down list. You then select specific datasets, sub consolidations, and units from the options provided.
- The Check All button, select all components listed. The Uncheck All button, de-selects all the components listed. The Toggle All button toggles between the Check All and the Uncheck All lists.
- You can use the Copy From User button to give a user access to the same unit, sub-consolidation, and reporting dataset as another user.
- Security access rules can be assigned to users using the #CUC# User Component Access sheet in the Import Categories template. The user and the Components Type Code must be entered for each related component code, along with the related Action type. There are two action codes: G = Grant and D = Deny. A wildcard can be used to assign rights to all users by entering an

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asterisk (*). Users who have been denied access to a unit can no longer view the unit.

Global Attachments

The Global Attachments screen allows you to upload style sheets and other system files that have various purposes within the program. Once a file is uploaded, it deploys to all users who have access to the system.

Note: This screen is not available until the GLOBAL_XSL system parameter with a parameter value of 1 has been added.

Screen Entry Fields

Code

If the file being uploaded relates to a style sheet, then the code must match the code given for the report. When you are given the file from the system, you are provided with this code.

File

Click Browse to locate the file. Once you select Add or Update, the file is stored in the database. Any future changes to the system do not affect the style sheet being used by the system.

Description

Enter a description of the file being uploaded.

Notes:

- The Browse and Update Attachment and Attachment Save As buttons only display if the GLOBAL_XSL_BROWSEUPDATE and GLOBAL_XSL_SAVEAS system parameters respectively have been added with a parameter value of 1.
- You will need this parameter to view the Audit Trail created when working with the Enhanced Integration transfer. For more information on Enhanced Integration, see the Enhanced Integration User Manual.

Login History

This report displays the most recent date and time that a user logged in.

Manage Countries/Currencies

Country and currency codes are assigned to a unit for reporting purposes. The ISO Country and Currency codes are pre-populated in the system and can be updated and deleted using the Manage Countries and Manage Currencies screens in the System folder of the Administration area. Additional countries and currencies can be added as necessary.

To import country and currency codes, complete the appropriate fields on the #CUR# Currencies and #COU# Countries sheets in the Import Categories template. For more information on importing, refer to the Importing Templates documentation.

Screen Entry Fields

Country Code and Name

- The country code is user-defined and can be any combination of alpha and numeric characters, including spaces, up to 60 characters. The country code and name can be edited after the code is created.
- At this point you may designate Mass State rates. Enter the Beginning Deferred and Ending Deferred Rates and Current Tax Rate.

Currency Symbol and Name

- The currency symbol is user-defined and can be any combination of alpha and numeric characters, including spaces, up to 60 characters. The currency symbol and name can be edited after the code is created.
- The currency symbol displays in the header of reports in the local currency view.
- At this point you may designate Global State rates. Enter the Beginning and Ending FX Rates and Weighted FX Rate.

Manage Deferred Rollforward

You can manage **Deferred Rollforwards** in two ways:

- At the system level by using the Administration area and clicking Administration > System > Manage Deferred Rollforwards.
- At the dataset level by using the Data Entry area and clicking Dataset > Administration > Manage Deferred Rollforwards. The Copy From Admin button copies the settings from the Administration area. This will overwrite the data for the current dataset.

Here are guidelines for managing deferred rollforwards at the system level:

- To delete a column, decrease the number of columns.
- The deferred rollforward column assignments to tag letters can be modified. Ensure that every column is referenced at least once in the assignments and that columns that were deleted are not referenced in the assignments.
- To import the Deferred Rollforward mappings, complete the appropriate fields on the #CDRF# Def Rollforwards sheet in the Import Categories template. For more information on importing, refer to the Importing Templates documentation.

Screen Entry Fields

Number of Columns
Select the number of columns. These columns display in the expanded view of the Deferred Balances report.

Column Name
The column name is user-defined and can be any combination of alpha and numeric characters, including spaces, up to 60 characters. The column name can be edited after it is created.

Assignments - Activity/Def Only/BS Only
Each tag letter (B-Z) needs to have the three types of deferred events (Activity, Deferred Only, Balance Sheet Only) assigned to a column. Column names and associations with events display in reports. Be sure to click Save.

Note: *A* should not be used as a Tag Letter. It is reserved for system automation.

Manage NOL Rollforwards

You can manage **NOL Rollforwards** in two ways:

- At the system level by using the Administration area and clicking Administration > System > Manage NOL Rollforwards.
- At the dataset level by using the Data Entry Area and clicking Dataset > Administration >

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Manage NOL Rollforwards. The Copy From Admin button copies the settings from the Administration area. This will overwrite the data for the current dataset.

Here are guidelines for managing deferred rollforwards at the system level:

- An existing NOL rollforward column name can be modified or deleted. To delete a column, decrease the number of columns.
- The NOL rollforward column assignments to tag letters can be modified. Ensure that every column is referenced at least once in the assignments and that columns that were deleted are not being referenced in the assignments.
- To import the NOL Rollforward mappings, complete the appropriate fields on the #CNRF# NOL Rollforwards sheet in the Import Categories template. For more information on importing, refer to the Importing Templates documentation.

Screen Entry Fields

Number of Columns
Select the number of columns. These columns are reflected in the expanded view of the NOL Balances report.

Column Name
The column name is user-defined and can be any combination of alpha and numeric characters, including spaces, up to 60 characters. The column name can be edited after it is created.

Assignments - Activity/Def Only/BS Only
Each tag letter (B-Z) needs to have the three types of deferred events (Activity, Deferred Only, Balance Sheet Only) assigned to a column. Column names and associations to events display in reports.

Note: *A* should not be used as a Tag Letter. It is reserved for system automation.

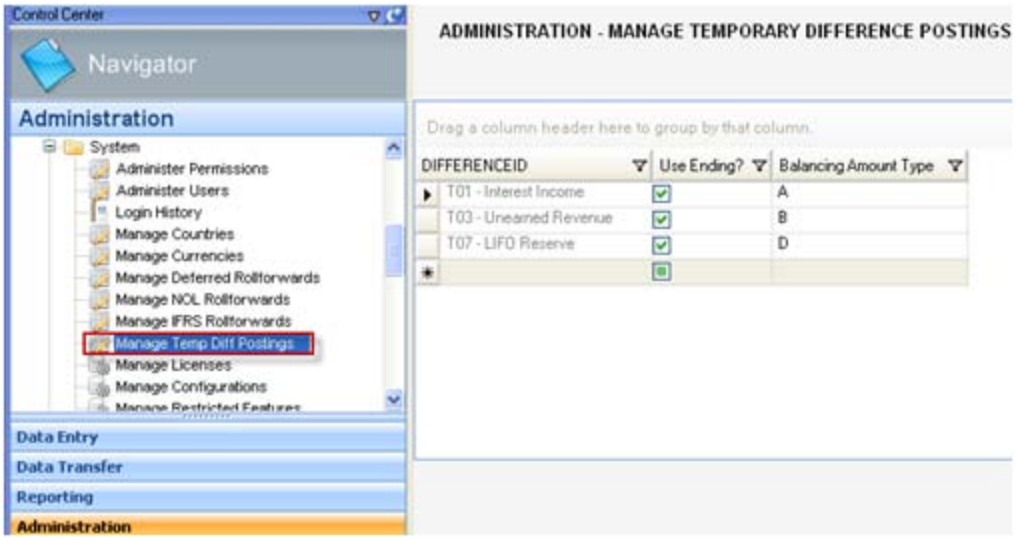
Manage Temp Diff Postings

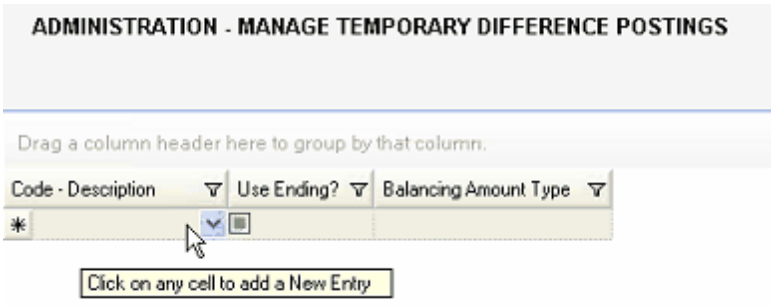
In **Manage Temp Diff Postings**, you can configure how a **Temporary Difference** is populated on a temporary difference level instead of at the dataset level. The Temporary Difference posts to **Activity**, **Deferred Only**, or **Balance Sheet Only**.

You can assign a **Use Ending?** designation to populate the Book/Tax Temporary Differences Ending **Book** field

- Select **Use Ending?** on a code by code basis
- Select the **Balancing Amount Type**: Activity, Balance Sheet Only, or Deferred Only

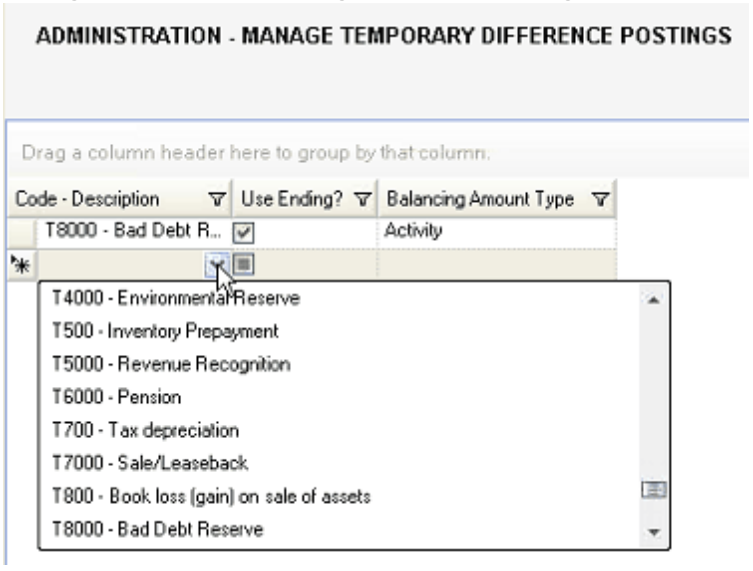
Note: The ending balances can be imported or bridged





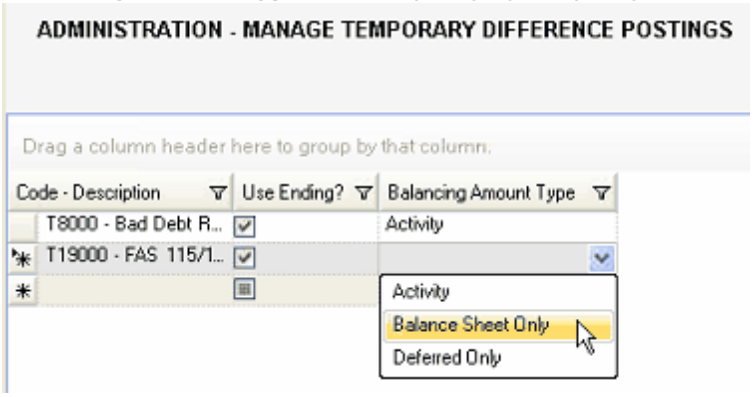
Note: You have the ability to establish and import how each Temporary Difference should get posted.

Select the **Code - Description** for the temporary difference, then select the box for **Use Ending?** and the **Balancing Amount Type** to post between the beginning and ending adjustment to **Activity, Balance Sheet Only, or Deferred Only.**



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You may set up an Equity type posting difference to flow to **Balance Sheet Only** for the **Balancing Amount Type** on a temporary by temporary difference.



Notes:

- You also have the ability to add Temporary Differences that are not using **Use Ending?** balance and those will be saved, as well.
- When building the **Use Ending?** balance for a difference, you can enter an **Activity**, **Balance Sheet Only** or **Deferred Only** to have a set amount

Manage Licenses

Some features of ONESOURCE Tax Provision, including Active Workpapers, Flow-Through, and Journal Entries, require an additional license. Licenses are managed in the Manage Licenses screen of the System folder of the Administration area.

Screen Entry Fields

Feature Code
Enter the name of the license, e.g. active workpapers.

Feature Key
Enter the appropriate code for the license.

Note: Once a license code and key are entered, the system automatically informs you of the validity of the information you entered in the Valid? column with the icon.

Manage Restricted Features

The **Manage Restricted Features** screen under the System Folder in the Administration area requires a password for access. This password is typically not released to clients because it opens up a screen that allows system items to be deleted or modified that could corrupt the software. This area:

- Stores System Parameters that an Administrator can activate via an import template.
- Stores Report Settings for generating reports.
- Provides access to Truncate Audit Trail, which erases the data that the system collects in the audit trail.

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System Parameters

You can add **System Parameters** in the **Parameter List** tab of the Manage Restricted Features screen in the System folder of the Administration area.

Important: Some parameters ensure the proper functionality of the system. Do not manipulate a pre-loaded crucial parameter without understanding its purpose. If a crucial parameter is edited or deleted, it may corrupt the software and the system may not run properly or at all. Parameters can only be deleted through the Manage Restricted Features screen.

Screen Entry Fields

Parameter Name
The parameter name is case-specific and should be entered exactly as it is given. Some of the available system parameters are contained in the reference section. For more information regarding parameters and their functionality, contact your Client Manager or Support.

Parameter Value
The parameter value is the associated value for the specific Paramkey. There can be more than one Paramvalue and each may have a different purpose.

Notes:

- The maximum number of characters for a system parameter value is 250.
- You can also add system parameters by using an import spreadsheet under Import Categories in the Administration area. To import a system parameter, complete the appropriate fields on the #CP# Parameters sheet in the Import Categories template. An existing system parameter's value can be modified by first exporting the Categories template, adjusting the parameter on the #CP# Parameters sheet, and then importing the sheet on the template.
- For more information on importing, refer to the *Importing Templates* documentation.

Report Settings

Report Settings can be added in the **Report Settings** tab of the Manage Restricted Features screen in the System folder of the Administration area. You can set the default view for the Tax Provision, Effective Tax Rate, and Deferred Balances reports.

Screen Entry Fields

Report Header Text
Enter the text for the page header when a report is printed.

Report Footer Text
Enter the text for the page footer when a report is printed.

Maximum Pages Wide
Enter the maximum number of pages for printing in landscape format.

Default Selections
Select the default view desired upon opening each report.

To import report settings, complete the required fields on the #CPRU# ParamsReportsUser sheet in the Import Categories template:

- **REPORTNUMBER**

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- **REPORTMASK**

Notes:
- **REPORTMASK** corresponds to the system generated report code in Report Settings. This code is not visible unless exported from the system.
- For more information on importing, refer to the *Importing Templates* documentation.

Manage Configurations

Manage Configurations

ONESOURCE Tax Provision is migrating away from having to know a parameter or to understand a parameter outside the application. In the **Administration** area, you will find **Manage Configurations** in the **System** folder. The workarea allows the Administrator to activate additional functionality. **Parameters** have been added here to allow easier configuration of the application.

With version 8.0., the tabs **Data Entry** and **Global Access** have been added**. Data Entry** was added to enable the managing of data and **Global Access** was added to assist you in setting up the parameters for the Global Access module.

Select **Reporting**, **Advanced Functionality**, **Data Entry**, **Global Access**, or **Admin** to access tabs which organize the parameters into an effective structure.

You will find the tabs represent specific functions of the software and the parameters can be activated within each tab. Below is the list of tabs available.

Reporting
- Tax Provision
- Effective Tax Rate
- Regulated
- Export to Returns
- Deferred Balances
- State Level
- Formatting
- APIC Pool
- Other

Advanced Functionality
- Payable
- Alternative Minimum Tax
- Flow Through
- Enhanced Integration
- Journal Entries
- Alternative Provision Calculations
- Bridge
- Currency Translation Adjustment (CTA)
- Dataset Relations

Data Entry
- Temporary Differences
- Lock Data Source

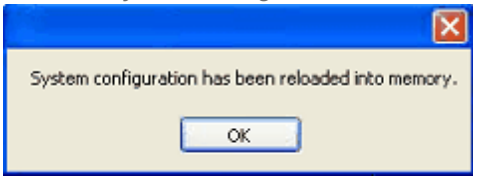
Global Access

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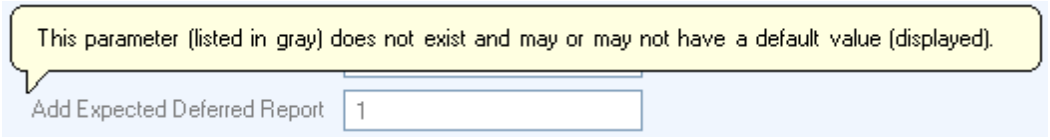
- User Options
- Password Options
- Other

Admin
- User Options
- Password Options
- Other

Note: You are not required to exit the software for selected *System Configurations* to take effect. When you migrate away from **Manage Configurations**, a dialog box will pop-up letting you know that the "*System configuration has been reloaded into memory*".



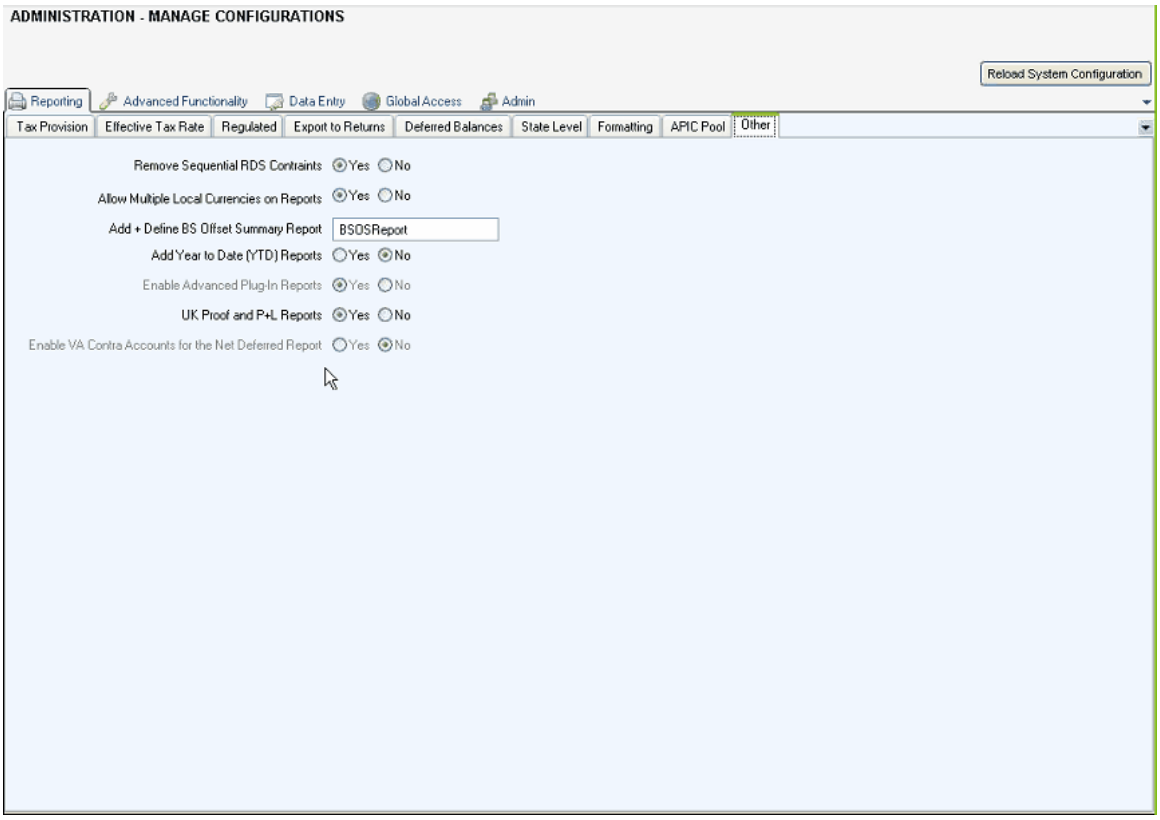
Initially, some parameters are grayed out because the parameter does not exist in the system.



Once a selection is made for an item, the parameter is activated in the system. The parameter then shows in blue font to reflect that a change has been made. The next time you log in, the parameter is reflected in black font.

Click on the **Parameter name** and the **Description** for that parameter is available at the bottom of the screen. You have the ability to hide this screen by clicking on the thumb tack icon at the bottom right of the screen. To unhide click on the Description icon Description at the bottom left of the screen.

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ADMINISTRATION - MANAGE CONFIGURATIONS
Reload System Configuration
Reporting
Advanced Functionality
Data Entry
Global Access
Admin
Tax Provision
Effective Tax Rate
Regulated
Export to Returns
Deferred Balances
State Level
Formatting
APIC Pool
Other
Remove Sequential RDS Contraints Yes No
Allow Multiple Local Currencies on Reports Yes No
Add + Define BS Offset Summary Report BSOSReport
Add Year to Date (YTD) Reports Yes No
Enable Advanced Plug-In Reports Yes No
UK Proof and P+L Reports Yes No
Enable VA Contra Accounts for the Net Deferred Report Yes No

Reporting

The following is a reference chart for **Reporting** tab:

Reporting Section	Parameters
Tax Provision tab	
	Enhanced View
	Hide Deductible State Tax Detail
	Add GAAP-STAT Report
	GAAP-STAT Tag
	Additional GAAP -STAT Tag
	Add CSC Breakout View
Effective Tax Rate	Enhanced View
	Add CSC Breakout View
	Add Consolidated PTBI Reconciliation
Regulated	**Expanded (FERC) View**
	TD for 410. x Column
	TD for 411. x Column
	TD for Debits/Credits Column
Export to Returns	
	Export to CCH
	Export to CorpTax
	Export to ONESOURCE Income Tax
	Export to Vertex
Deferred Balances	
	Enhanced View
	Subtotal Column Placement
	Subtotal Column Name
	Ending Def Balance Post Tag and Event Type
	Add CSC Breakout View
	Add Deferred Workpaper Report
State Level	Enhanced View
	Add Expected Deferred Report
	Add State Tax Prov Rpt Breakout Report
	Limit States on State Tax Prov Rpt Breakout
	Limit Units on State Tax Prov Rpt Breakout
	Hide state report *menu* when no states?
	Hide state report *details* when no states?

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Reporting Section	Parameters
Formatting	
	Add Report Header
	Add Report Footer
	Set Print Pages Wide
	Client Name in Reports
	Reporting Currency Name in Report Headers
	Treat Codes as Text in Excel
	Client Name in Reports
	Number of Decimal Places for Rates
	Number of Decimal Places for FX Rates
APIC Pool	
	APIC Pool Data Entry + Report
Other	
	Remove Sequential RDS Constraints
	Allow Multiple Local Currencies on Reports
	Add + Define BS Offset Summary Report
	Add Year to Date (YTD) Reports
	Enable Advanced Plug-In Reports
	UK Proof and P+L Reports
	Enable VA Contra Accounts for the Net Deferred Report

In the **Tax Provision** tab, you have the ability to activate system parameters. To find additional information about a parameter, click on the parameter name and the description will display at the bottom left of the screen.

The following are the parameters and descriptions:

Enhanced View
Select **Yes,** to display the Tax Provision report in the enhanced mode which includes the following items:

- Detailed view displays the unit PTBI with adjustments if using the "**USETBPTBI**" *dataset parameter*
- Detailed view displays a breakout of the Total Deductible State Tax line into the state by state detail
- Detailed view displays a breakout of the Total State Tax Provision components into State Current Tax Provision, State Deferred Tax Provision and State Equity Adjustment
- Unit Breakout view (on the consolidated and sub-consolidated level reports) will display on screen vs. requiring to export to Excel

Hide Deductible State Tax Detail
Select **Yes**

- Hides the breakout of the Total Deductible State Tax to the state by state detail when Enhanced view of the Tax Provision report is active

Add GAAP-STAT Report

Select **Yes,** to activate an additional Tax Provision report which has GAAP-STAT format. The permanent and temporary difference amounts tagged with tag letters configured as GAAP-STAT Tag (s) will be sub-totaled as PTBI in Local STAT. All other permanent and temporary differences tagged with letters other than ones identified as GAAP-STAT Tag will be sub-totaled as STAT to Tax adjustments.

Add GAAP-STAT Report Tag

All permanent and temporary difference activity with the designated tag letter display in the GAAP to STAT adjustments section. The GAAP-STAT Tag Letters designated in the drop-down is used to separate data. The activity is added to PTBI to arrive at PTBI in Local STAT. All other permanent and temporary differences that did not have the designated tag letter display in the section that shows STAT to Tax adjustments. You can review in the section that sub-totals to the line called PTBI in Local STAT on the GAAP-STAT Tax Provision report.

Additional GAAP-STAT Tag(s) can be added as needed.

Tag Letter(s) available in the drop-down:

- E-Offset Equity
- G-Offset Goodwill
- I-Import
- M-Manual
- R-RTP

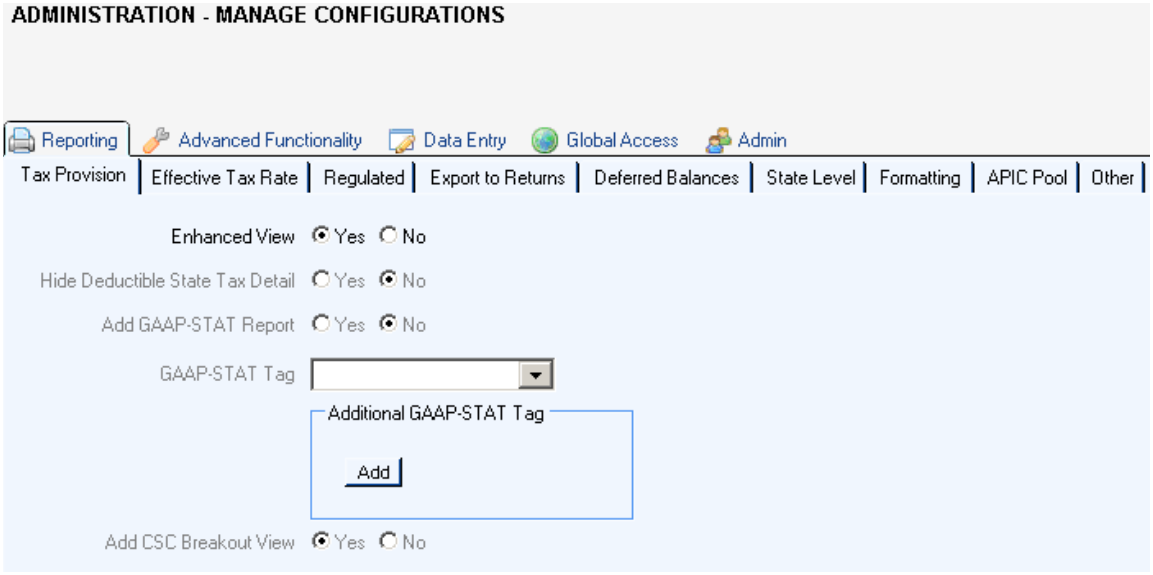
Note: The same letter should be used for each set of GAAP-STAT Tag and Additional GAAP-STAT Tag parameters.

For example, in the drop-down box GAAP-STAT Tag, click on E-Offset Equity.Next, select the Additional GAAP-STAT Tag#1, in the drop-down box click on E-Offset Equity.

Add CSC Breakout View activates two additional views on the Tax Provision report (at the Sub-Consolidated level).

Select **Yes,** activates two additional views on the Tax Provision report (at the Sub-Consolidated reporting level) - csc breakout view which shows the unit data grouped into their CSC configuration and CSC breakout comparison which compares two datasets at the CSC grouped level.

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ADMINISTRATION - MANAGE CONFIGURATIONS
Reporting
Advanced Functionality
Data Entry
Global Access
Admin
Tax Provision
Effective Tax Rate
Regulated
Export to Returns
Deferred Balances
State Level
Formatting
APIC Pool
Other
Enhanced View Yes No
Hide Deductible State Tax Detail Yes No
Add GAAP-STAT Report Yes No
GAAP-STAT Tag
Additional GAAP-STAT Tag
Add
Add CSC Breakout View Yes No

In the **Effective Tax Rate** tab, you have the ability to activate system parameters. To find additional information about a parameter, click on the parameter name and the description will display at the bottom left of the screen.

The following are the parameters and descriptions:

Enhanced View
Activates additional views of the Effective Tax Rate (ETR) report. The report displays the Effective Tax Rate report in the enhanced mode which includes the following items:

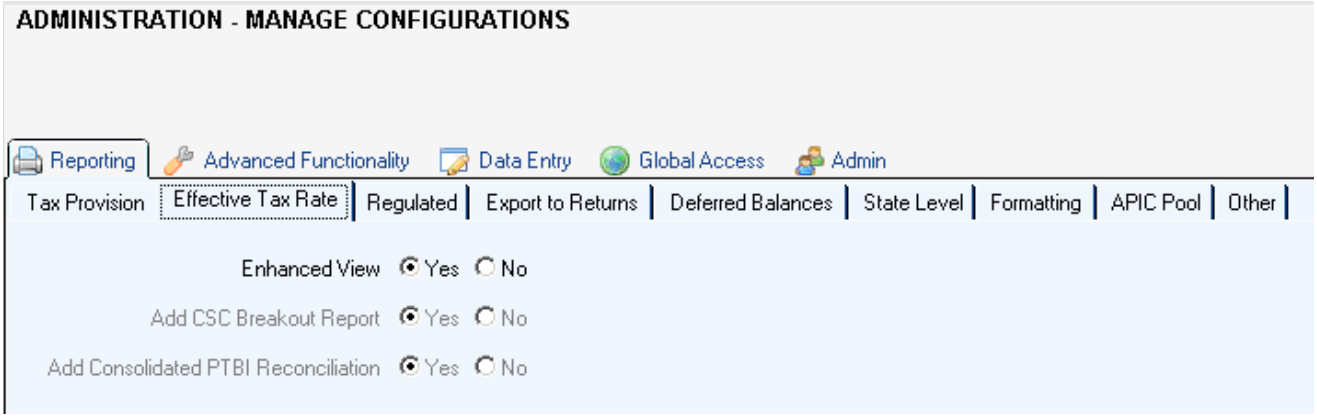
Select **Yes,** displays the Effective Tax Rate report in the enhanced mode which includes the following items:

- Breakout All view (on the consolidated and sub-consolidated level reports) will display on screen vs. requiring to export to Excel
- Expanded view (on the consolidated and sub-consolidated level reports) will have the Brkout view options under each column header that will show the unit by unit detail
- Use Unit Tax Rate view (on Unit level reports) and Use Blended Tax Rate views (on Consolidated and sub-consolidated level reports) displays the ETR where it reconcile to the Unit(s) Underlying Tax Rate(s) vs. the Statutory Group Tax Rate designated for the dataset

Additional Breakout Views

- Select **Yes, Add CSC Breakout Report** activates the Effective Tax Rate (ETR) CSC Breakout report. For this functionality
  to work, you must create sub-consolidations using the coding convention CSC#_X. Every unit must be assigned to a CSC#_ sub-consolidation.
- Select **Yes, Add Consolidated PTBI Reconciliation** displays an additional line on the Effective Tax Rate report called Effective Rate (As a Percentage of Consolidated PTBI) which reconciles all levels of reports to the consolidated amounts. This parameter works in conjunction with the SHOW_EFFRATECSCBRKOUT parameter.

Note: The custom sub-consolidation view of the **Effective Tax Rate** report allows the data of a parent sub-consolidation to be broken into child sub-consolidations.



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In the **Regulated** tab, you have the ability to activate system parameters. To find additional information about a parameter, click on the parameter name and the description will display at the bottom left of the screen.

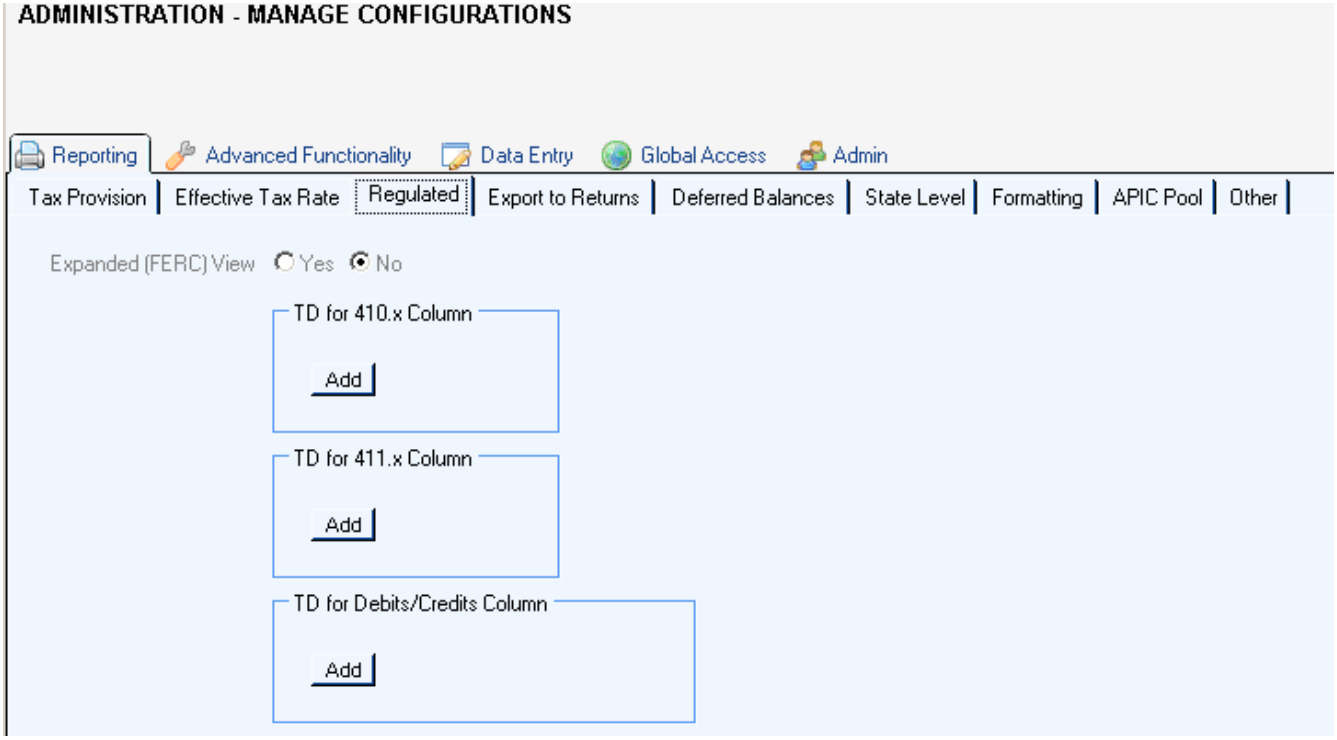
The following are the parameters and descriptions:

Expanded (FERC) View Energy
For Federal Energy Regulatory Commission companies

TD for 410. x Column
- Controls the 410 behavior of activity on the **FERC** Deferred Rollforward report with a column that displays the temporary differences

TD for 411. x Column
- Controls the 411 behavior of activity on the **FERC** Deferred Rollforward report with a column that displays the temporary differences

TD for Debits/Credits Column

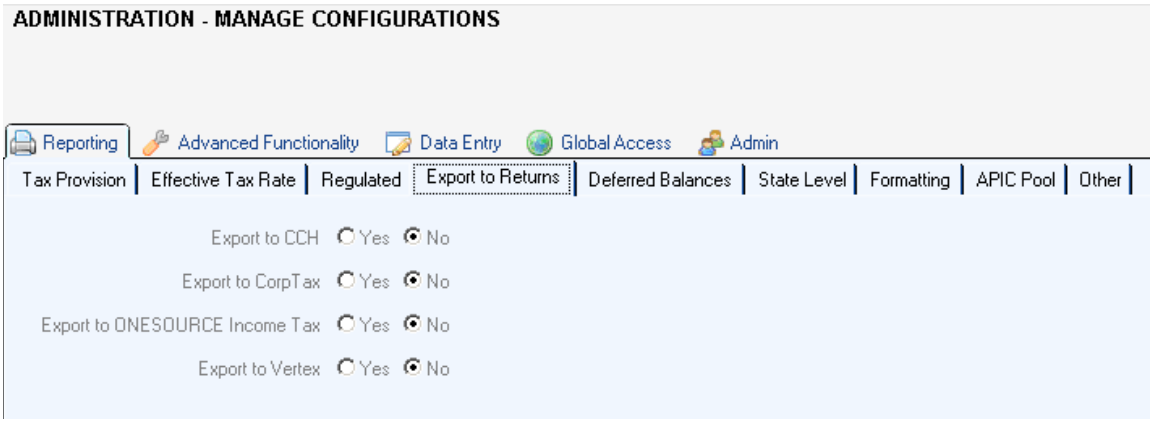


In the **Export to Returns** tab, you have the ability to activate system parameters. To find additional information about a parameter, click on the parameter name and the description will display at the bottom left of the screen.

The following are the parameters and descriptions:

- **Export to CCH**

- **Export to CorpTax**
- **Export to ONESOURCE Income Tax**
- **Export to Vertex**



In the **Deferred Balances** tab, you have the ability to activate system parameters. To find additional information about a parameter, click on the parameter name and the description will display at the bottom left of the screen.

The following are the parameters and descriptions:

Enhanced View
Select **Yes**, activates additional views of the Deferred Balances report.
- When using this parameter, use the Subtotal Column Placement and Subtotal Column Name parameters to display adjusted beginning balances.
- The expanded view displays onscreen instead of exporting to Excel.

Subtotal Column Placement
Activates an enhanced view of the Tax Provision report. The consolidated and sub-consolidated level reports display the Unit Breakout onscreen instead of requiring an export of data to Excel.

Subtotal Column Name
Activates the text entered in the Value field displays as the column header for the sub-total column. Typically, this sub-total represents adjusted beginning balances. However, it could be used for any sub-total.

Notes:
- The Subtotal Column Placement parameter only works when the Enhanced View parameter is activated and the Subtotal Column Name parameter is defined.
- The parameter allows you to designate the position for the sub-total column in the Deferred Balance report. This column adds beginning deferred balances with rate changes and prior columns in the expanded (b/s) view. It uses the columns as defined in the Manage Deferred Rollforwards screen.

This parameter only works when the Enhanced View parameter is activated and the Subtotal Column Placement parameter is defined. The text entered in the Value field displays as the column

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header for the sub-total column.
Typically, this sub-total represents adjusted beginning balances. However, it could be used for any sub-total.

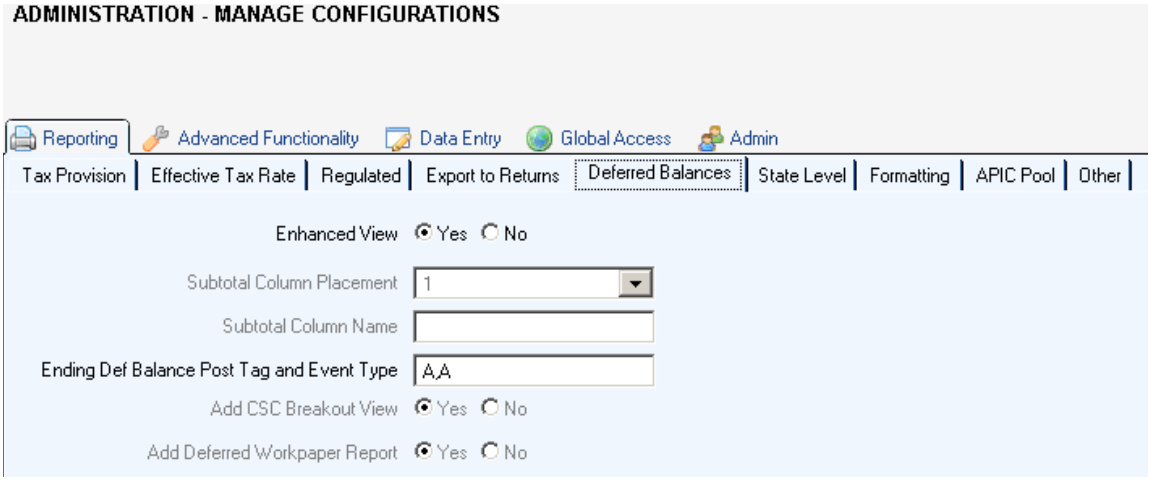
Ending Def Balance Post Tag and Event Type
Enter the **Post Tag** and **Event Type** for the Deferred Balances

Add CSC Breakout View
Activates the CSC brkout view option for the Deferred Balances report in the sub-consolidated reporting level. This option allows you to see the CSC breakout, in addition to the unit-by-unit breakout for each column in the report. This report defaults to non-current positions. Select the all view option to see current and noncurrent positions.

Notes:

- For this functionality to work, you must create sub-consolidations using a coding convention starting with CSC. Use CSC#_X_ for the parent sub-consolidation and CSC#_ for the child sub-consolidations. Every unit in CSC#_X_ must be assigned to a CSC#_ sub-consolidation.
- The custom sub-consolidation view of the Deferred Balances report allows the data of a parent sub-consolidation to be broken into child sub-consolidations.

Add Deferred Workpaper Report
Activates the Deferred Workpaper report, which displays details about beginning and ending deferred balances on a pre-tax and post-tax basis, as well as the deferred tax rate for federal and state balances.



In the **State Level** tab, you have the ability to activate system parameters. To find additional information about a parameter, click on the parameter name and the description will display at the bottom left of the screen.

The following are the parameters and descriptions:

Enhanced View
Activates the Provision Summary report (under State Summary) report. The enhanced view provides an alternate view and additional functionality.

- For the Breakout (States) view on the Unit level, the default view, excel breakout (states),

changes to breakout (States).

- On the Consolidated and Sub-Consolidated levels, the default view, excel breakout (states), changes to breakout (by Unit, States). The breakout (sub consolidated by State) view displays the detail by consolidated state. The report view (on the sub-consolidated level report) will show each state column with the unit data grouped into their CSC setup.

Note: This parameter allows the state breakout to display onscreen vs. exporting to Excel.

Add Expected Deferred Report
Activates the Expected Deferred Rate report under State Summary on a consolidated and sub-consolidated basis. This report displays the state ending deferred rate (ending statutory rate) and ending apportionment rate. The two combined calculate the Expected Deferred Rate on a unit by unit basis.

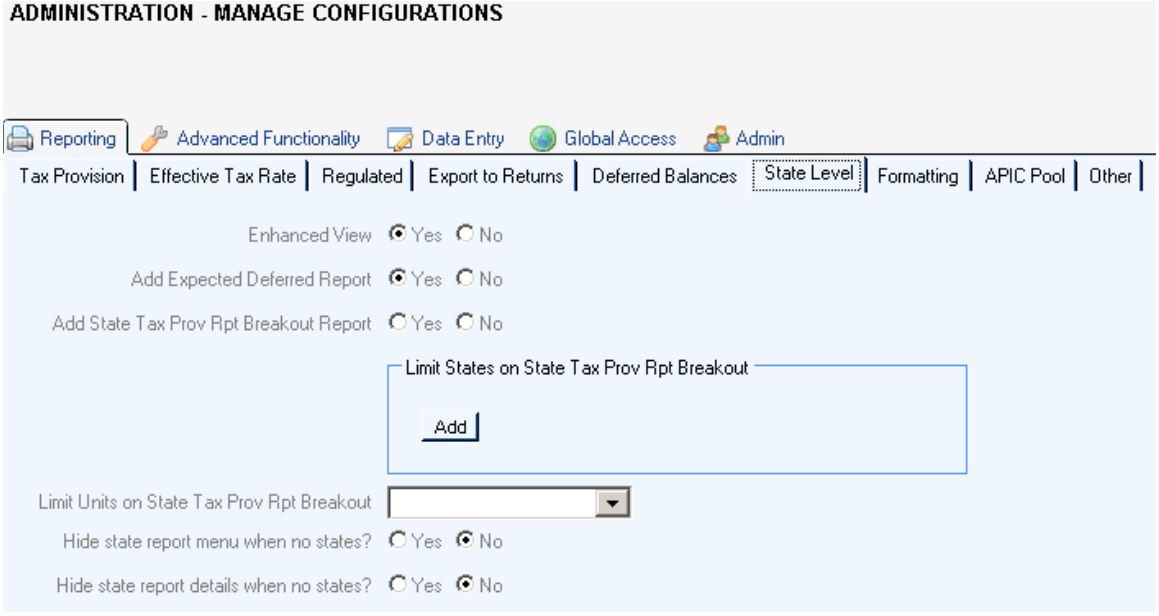
Add State Tax Prov Rpt Breakout Report

Limit States on State Tax Prov Rpt Breakout
Allows to choose a single State to filter the State Tax Prov Rpt Breakout Report to show that state.

Limit Units on State Tax Prov Rpt Breakout
Allows to choose a single Unit to filter the State Tax Prov Rpt Breakout Report to show that unit.

Hide state report menu when no states?
Select **Yes** to hide *state report menu* if no states are activated

Hide state report details when no states?
Select **Yes** to hide *state report details* if no states are activated



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In the **Formatting** tab, you have the ability to activate system parameters. To find additional information about a parameter, click on the parameter name and the description will display at the bottom left of the screen.

Note: Both the header and footer can have up to 65 characters.

The following are the parameters and descriptions:

Add Report Header
Allows the text entered (up to 65 characters) will display as a Header on all reports when they are printed.

Add Report Footer
Allows the text entered (up to 65 characters) will display as a Footer on all reports when they are printed.

Set Print Pages Wide
Allows to enter the number of pages wide that reports should print to. If no amount is entered the reports will shrink to fit into one page.

Client Name in Reports
Allows the text entered (up to 200 characters) will display in the header of reports and will replace the name from the license file.

Reporting Currency for Name in Report Headers
Allows the text entered (up to 65 characters) will display in the header of reports in parentheses after the report name when viewing in Reporting Currency.

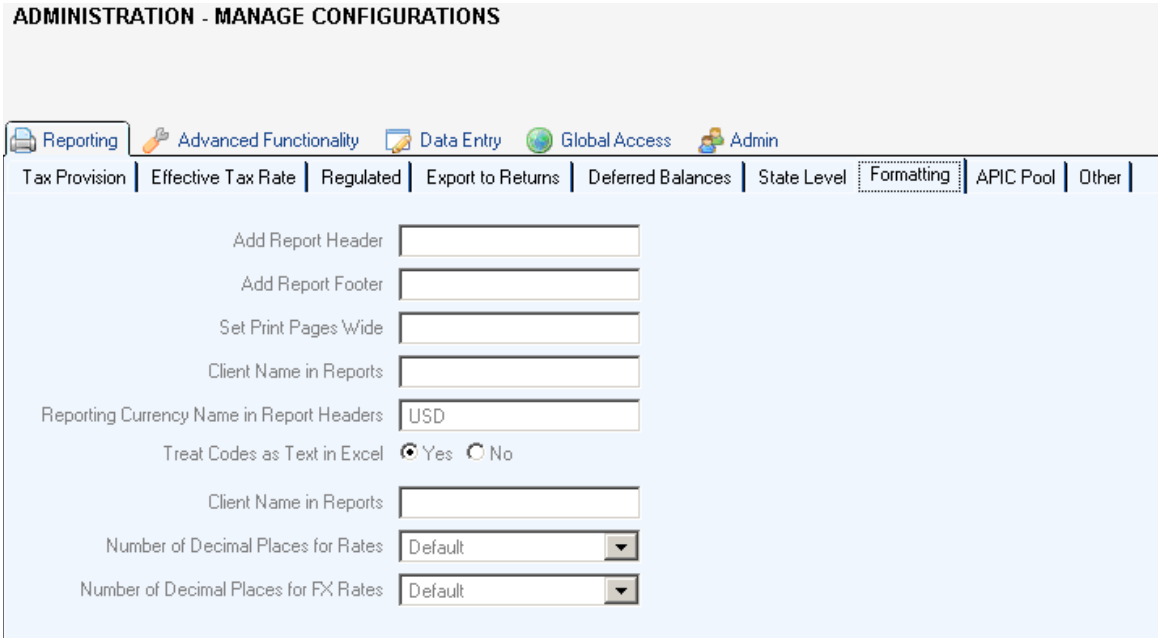
Treat Codes as Text in Excel
Converts any user defined codes that have numbers into text when they are exported to Excel. This preserves leading zeros or where a code resembles a scientific notation instead of converting them where the leading zero is dropped (e.g. 005335A to 55335A) or the formula is converted (e.g. 77E.00001 to 7.7).

Client Name in Reports
Add the **Client Name** in Reports that you wish to see on the reports

Number of Decimal Places for Rates
Select the number of **Decimal Places for Rates** from the drop-down menu

Number of Decimal Places for FX Rates
Select the number of **Decimal Places for FX Rates** from the drop-down menu

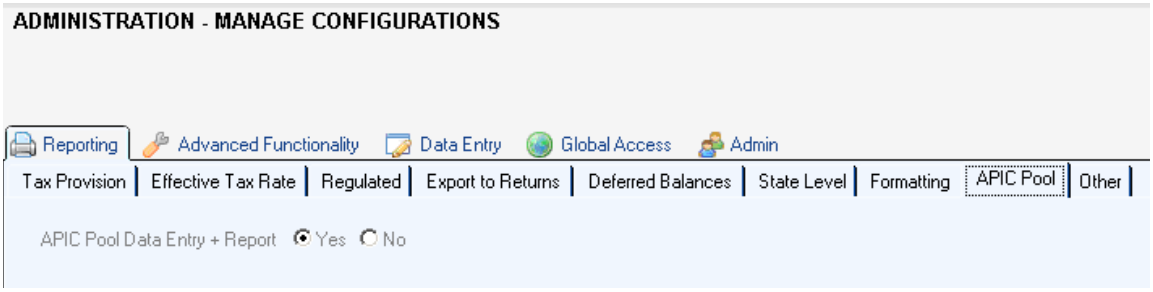
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In the **APIC Pool** tab, you have the ability to activate system parameters. To find additional information about a parameter, click on the parameter name and the description will display at the bottom left of the screen.

The following is the parameter and description:

APIC Pool
Activates the APIC Pool Data Entry and the APIC Pool report which allows the movement in the Additional Paid In Capital Pool to be tracked.



In the **Other** tab, you have the ability to activate system parameters. To find additional information about a parameter, click on the parameter name and the description will display at the bottom left of the screen.

The following are the parameters and description:.

Other
Remove Sequential RDS Constraints
Removes the consistency constraints, when creating a sequential reporting dataset. You can then

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create sequential datasets in which the ending balances and rates in the first dataset do not agree with those of the next dataset,

Allow Multiple Local Currencies on Reports
Allows consolidated and sub-consolidated reports with multiple currencies to display in local currency. You can view Local Currency reports when units do not have the same currency.

Add + Define BS Offset Summary Report
Allows the BSOS_XXXX system parameter with paramvalue of Tag Letter_Tag Letter (example: parameter of BSOS_Goodwill with a paramvalue of G_G) activates the Balance Sheet Offset Summary report.

Balance Sheet Only
- Amounts entered with the tags established in the system parameter are included
- Amounts are rate effected and display in the appropriate column based on the tag

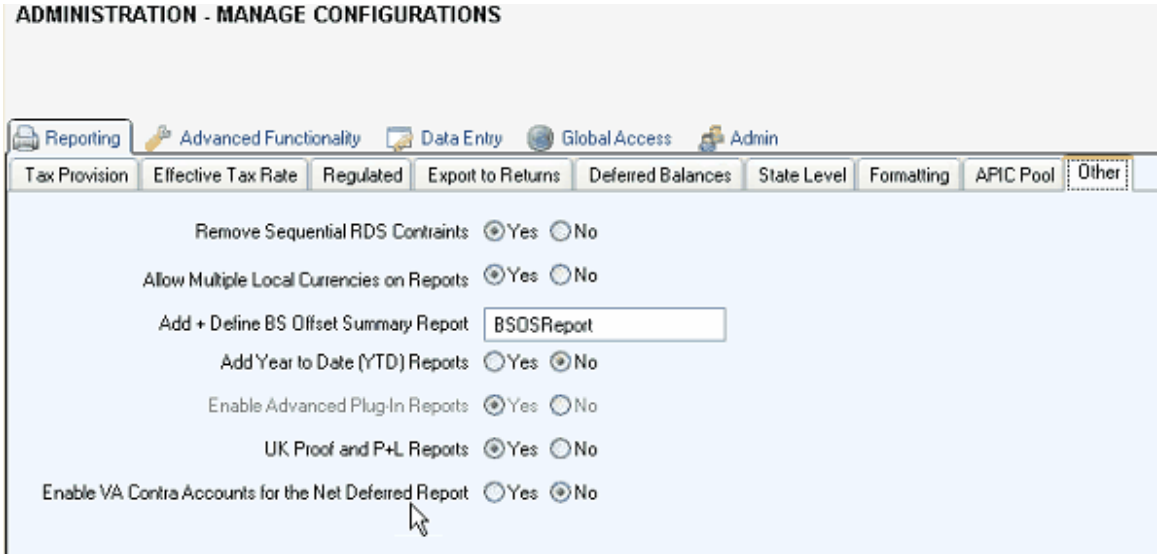
Note: The report explains the other side of the JE for Equity.

Add Year to Date [YTD] Reports

Enable Advanced Plug-In Reports

UK Proof and P+L Reports

Enable VA Contra Accounts for the Net Deferred Report
Select **Yes** for **All codes with VA_ to disregard the Net Deferred by country logic and present as an asset.** Select **No,** for the **VA_items** to present in line with other items in that country.



Advanced Functionality

The following is a reference chart for **Advanced Functionality** tab:

Advanced Liability Section	Parameters
Payable tab	
	Payable Functionality (Recommended)
	Simple Liability Functionality (Not Recommended)
	Limit Payable Date Range
	Designate Calendar/Fiscal Year for Posting
	Payable Reclass Functionality
	Enable Tax Adjustments Payable Mapping Functionality
Alternative Minimum Tax	
	Designate AMT Functionality Approach
Journal Entries	
	Enhanced View
	Enable Configurable Journal Entry
	Configurable Journal Entry Report
	Display Zero Book Calcs on JE Output Reports
	Display Zero Tax Calcs on JE Output Reports
	Journal Entry Supplemental Field Name #1-9
	Rounding of Journal Entry Values
	Show Delete All button on Journal Entry Screen
	Lock JE Type field on J.E. Screen
	Journal Entry Tag Group #1-9 Name
	Journal Entry Tag Group #1-9
	Journal Entry Rollup Set
	Journal Entry **State** Group Name #1-9
	Journal Entry **State** Group 1-9 **Sub-National**(s)
Alternative Provision Calculations	
	Alternative Provision Calculations
	1st Scenario Calculation Posts
	2nd Scenario Calculation Posts
	BBC Calculation Posts
Bridge	
	Tag Letter Used for Bridge
	Bridge into Sub-Consolidation Level
	Bridge into Consolidation Level

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Advanced Liability Section	Parameters
Foreign Exchange Adjustment	
	Additional Foreign Exchange Adjustment Amount
Dataset Relations	
	Balance Sheet Only RTP True -Ups Posts
	Deferred Only RTP True_Ups Posting
	State RTP True-Ups Posting

In the **Payable** tab, you have the ability to activate system parameters. To find additional information about a parameter, click on the parameter name and the description will display at the bottom of the screen.

The following are the parameters and descriptions:

Payable Functionality (Recommended)
Activates the Payable functionality which includes the data entry, posting and reports. This functionality will only work properly if the Simple Liability Functionality is not activated.
➢ Select **Yes** for **Payable Functionality** (Recommended) to activate

Notes:
- To use the **Payable Functionality**, the simple liability and the liability tabs should be de-activated by modifying the system parameters, SHOW_SIMPLELIABILITY and SHOW_LIABILITY, from a paramvalue of 1 to 0.
- If you were previously using the Liability tab, the data needs to be migrated from that tab before using the Payable module. For more information, contact your client manager or ONESOURCE

Tax Provision Support (Call 877 829 5969, option 2 or email provisionsupport@thomsonreuters.com).

Simple Liability Functionality (Not Recommended)

- Displays the Simple Liability Report. This functionality will only work properly if the Payable Functionality is not activated.

Limit Payable Date Range

Removes the date restriction to allows data entry in the Payable with dates that are outside the dataset period (e.g. 2010 full year dataset would not be restricted to just entries from 1/1/2010 to 12/31/2010).

Designate Calendar/Fiscal Year for Posting for the FISCAL_MONTHS_OFFSET system parameter with a paramvalue of 0 designates an instance as a calendar year when the dataset parameter is set to auto-post. This parameter is used when the auto-posting dataset parameter has been activated and the posting should be based on a fiscal rather than a calendar year.

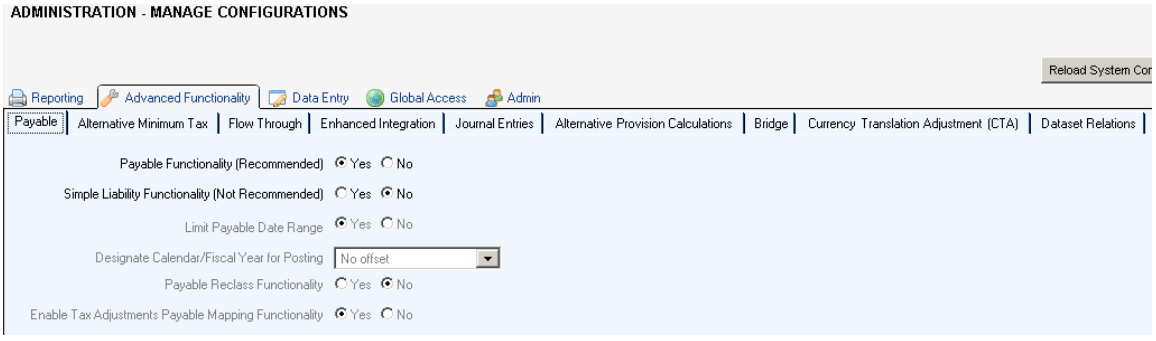
- Entering a paramvalue of -1 to -11 adjusts the auto posting date to reflect a fiscal year. The paramvalue should be the fiscal month minus 12.
- Ending balances roll over to create beginning balances with the code BBAL and a date of fiscal year end plus 1 day. For example: If the paramvalue is -3, CPROV posts with a date of 9/30/CY and BBAL posts with a date of 10/1/CY.

Payable Reclass Functionality allows for the Payable Reclass functionality which uses the Dataset configuration to determine how the payable computed on unit(s) should be reclassed and posted on a different unit.

Enable Tax Adjustments Payable Mapping Functionality

By selecting **Yes** for **Enable Tax Adjustments Payable Mapping Functionality,** dataset level mapping is made available to designate posting in your payable rather than using the system defaults.

- Configure on a dataset by dataset basis



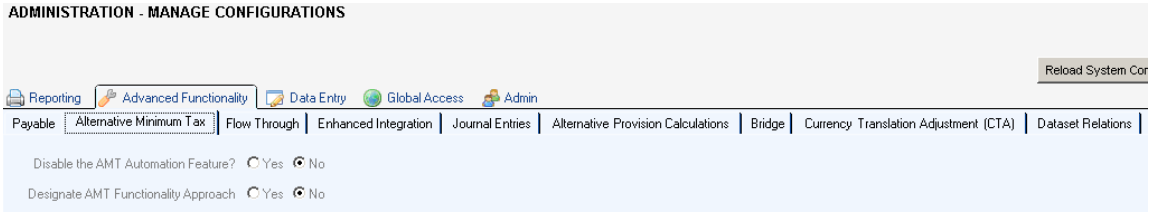
In the **Alternative Minimum Tax** tab, you have the ability to activate system parameters. To find additional information about a parameter, click on the parameter name and the description will display at the bottom left of the screen.

The following are the parameters and descriptions:

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Disable the AMT Automation Feature
Select **Yes** to **Disable the AMT Automation Feature**

Designate AMT Functionality Approach (Not Recommended)
Enables the AMT functionality to calculate using Local Currency amounts. This approach should only be activated if all units have the same local currency.



In the **Flow Through** tab, you have the ability to activate system parameters. To find additional information about a parameter, click on the parameter name and the description will display at the bottom left of the screen.

The following are the parameters and descriptions:

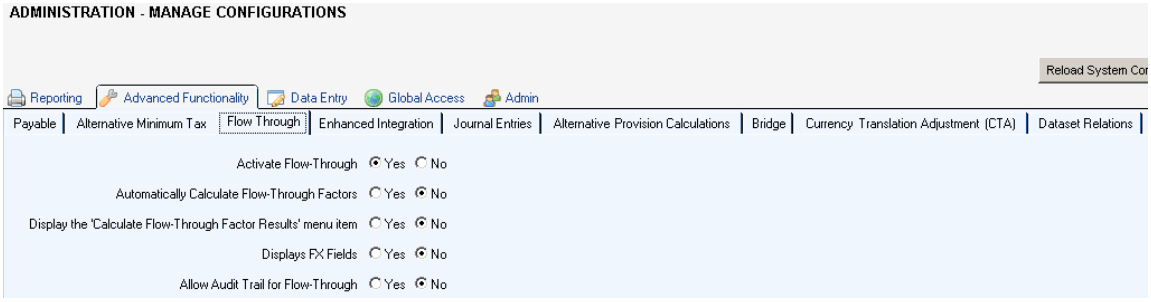
Activate Flow-Through
Select **Yes** activates the Flow-Through

Automatically Calculate Flow-Through Factors
Select **Yes** to automatically calculate Flow-Through factors

Display the 'Calculate Flow-Through Factor Results' menu item
Select **Yes** to calculate Flow-Through Factor results menu item

Displays FX Fields
Select **Yes** to Display FX Fields

Allow Audit Trail for Flow-Through
Select **Yes** to allow Audit Trail for Flow-Through



In the **Enhanced Integration** tab, you have the ability to activate system parameters. To find additional information about a parameter, click on the parameter name and the description will display at the bottom left of the screen.

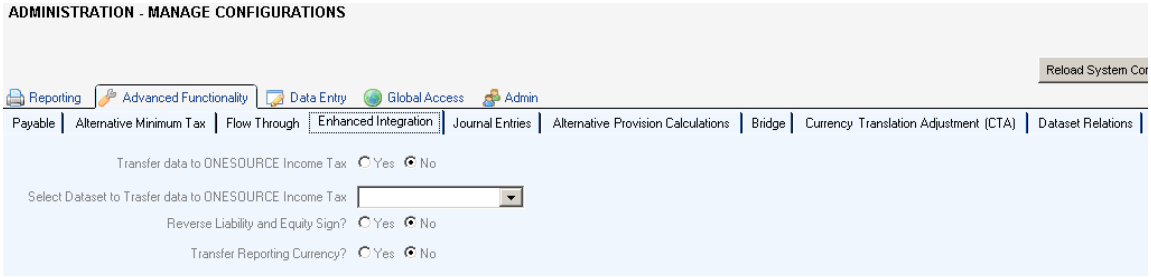
The following are the parameters and descriptions:

Transfer data to ONESOURCE Income Tax
Select **Yes** to transfer data to **ONESOURCE Income Tax**

Select Dataset to Transfer data to ONESOURCE Income Tax
Select the **Dataset** from the drop-down for data to transfer to **ONESOURCE Income Tax**

Reverse Liability and Equity Sign
Select **Yes** to reverse liability and equity sign

Transfer Reporting Currency
Select **Yes** to transfer reporting currency



In the **Journal Entries**, you have the ability to activate system parameters. To find additional information about a parameter, click on the parameter name and the description will display at the bottom left of the screen.

The following are the parameters and descriptions:

Configurable Journal Entry
- Select **Yes** for **Enable Configurable Journal Entry** to have the ability to set up journal entries
- The simple journal entry is available by default
- The configurable journal entry provides **User Configurable** screens to map calculations and other items in the system with general ledger accounts

Configurable Journal Entry Report
Enhanced View
Allows the parameter to generate the Output JE - Base report found under Output Journal Entries in the reports list

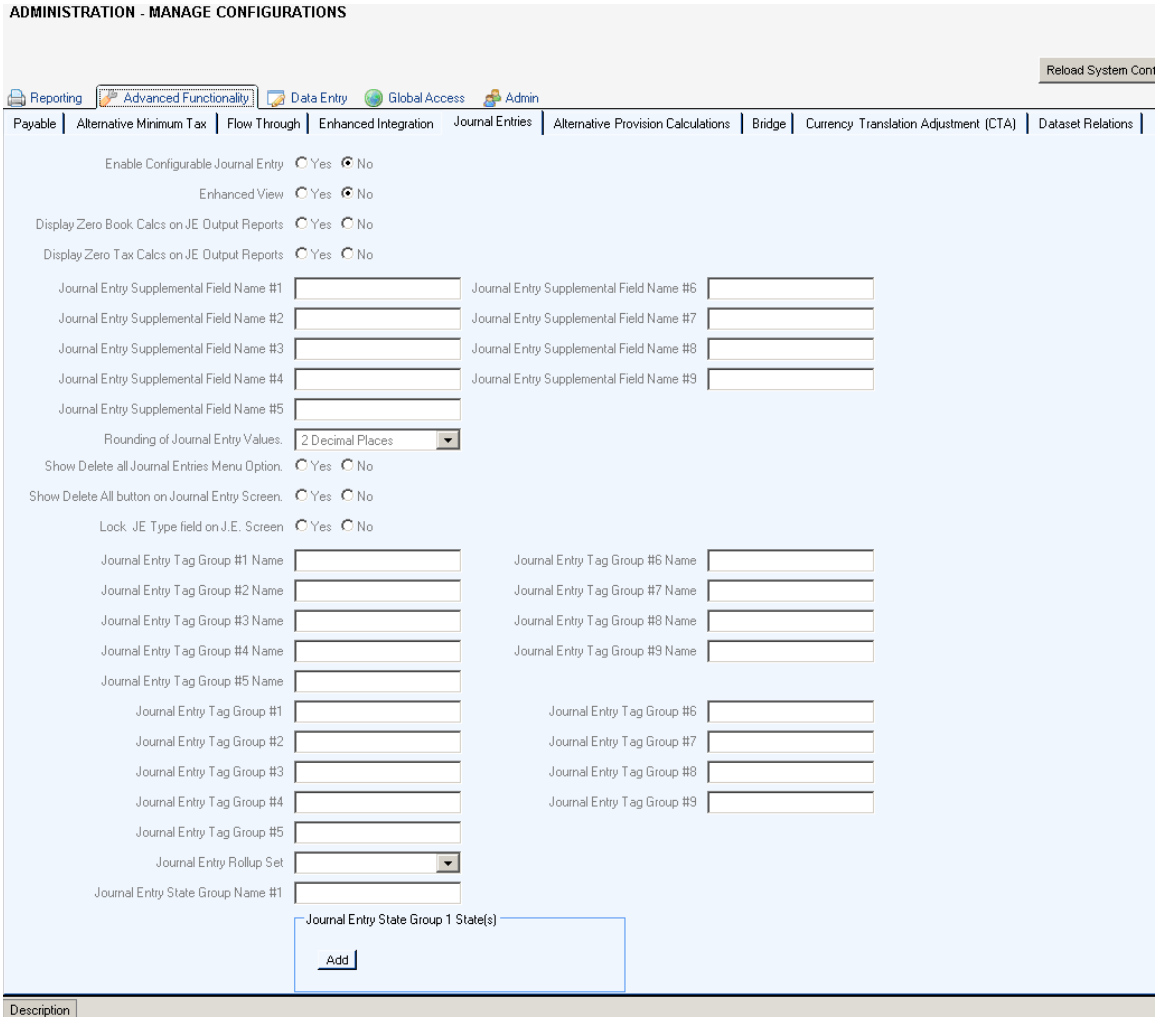
Display Zero Book Calcs on JE Output Reports
- Select **Yes** to **Display Zero Book Calcs on JE Output Reports** to add the JE_SHOW_ZERO_BOOKCALCS and JE_SHOW_ZERO_BOOKCALCS system parameters with a parameter value 1 of indicate that zero dollar Book and Tax calculations display on Output Journal Entries reports.

Display Zero Tax Calcs on JE Output Reports
Select **Yes** to **Display Zero Tax Calcs on JE Output Reports** to add the JE_SHOW_ZERO_TAXCALCS and JE_SHOW_ZERO_TAXCALCS system parameters with a parameter value 1 to indicate that zero dollar Book and Tax calculations display on Output Journal Entry reports.

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Journal Entry Supplement Field Name #1-9 (Supplemental_Label# (1-9))
Add the **Field Name** for the system parameters with a paramvalue of the desired *header text* configures headings on the configurable journal entry screens and reports. There are nine supplemental information fields for entering journal entry data. This parameter allows you to configure each field name, which also displays as a header in reports.

Federal Component Filter
Filters the Federal Component List for detail JE Configurations for the United States, Europe, and Canada.



In the **Alternative Provision Calculations**, you have the ability to activate system parameters. To find additional information about a parameter, click on the parameter name and the description will display at the bottom left of the screen.

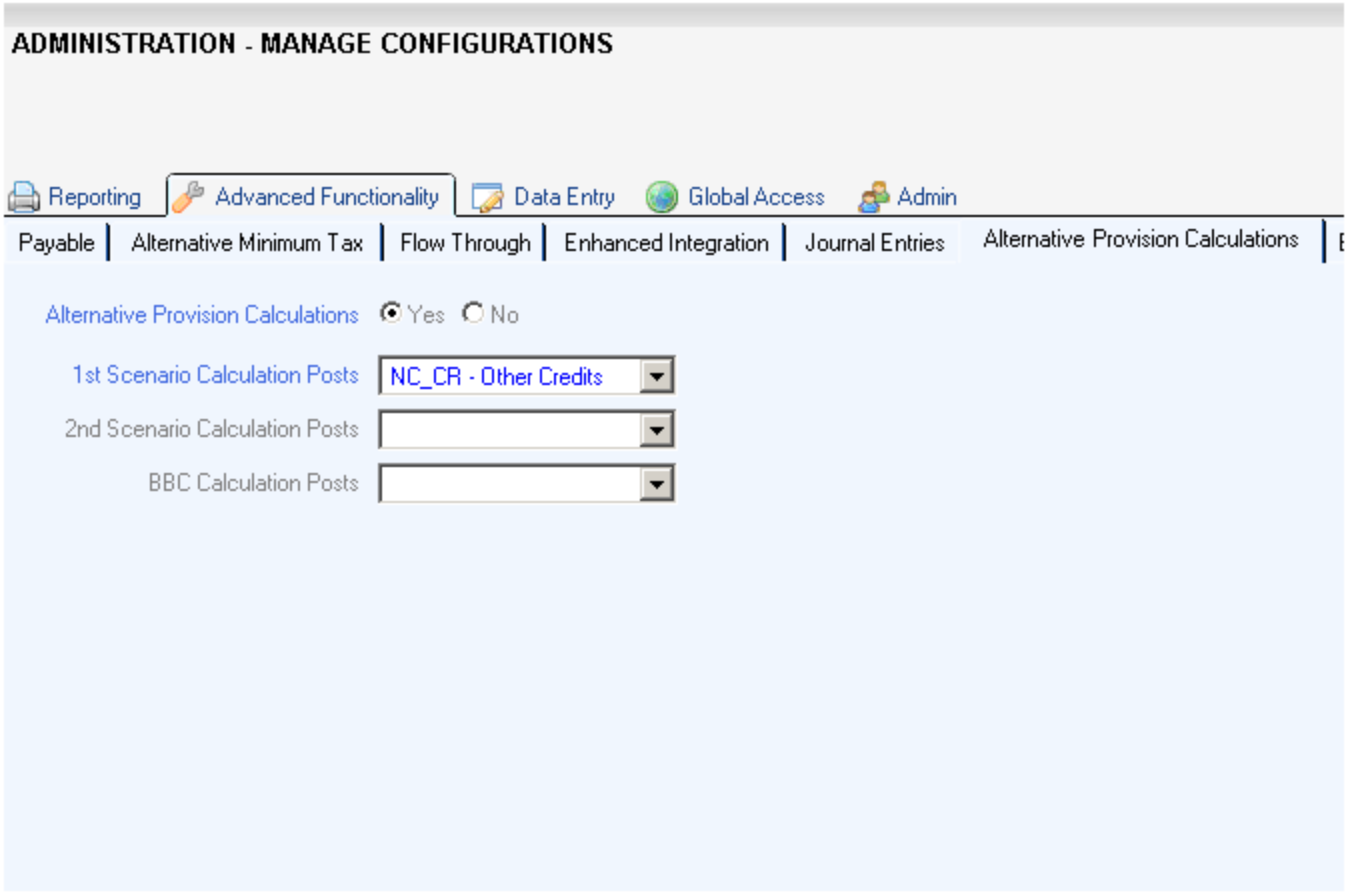
The following are the parameters and descriptions:

Alternative Provision Calculation
Activates the Alternative Provision calculation which allows for scenario calculations to be layered onto the Tax Provision.

1st Scenario Calculation Post
To choose the Tax Adjustment code where the 1st scenario results should be posted.

2nd Scenario Calculation Post
To choose the Tax Adjustment code where the 2nd scenario results should be posted.

BBC Calculation Post
To choose the Tax Adjustment code where the BBC calculation results should be posted.



In the **Bridge**, you have the ability to activate system parameters. To find additional information about a parameter, click on the parameter name and the description will display at the bottom left of the screen.

The following are the parameters and descriptions:

Tag Letter Used for Bridge
To choose the Tax Adjustment code where the BBC calculation results should be posted.

Bridge into Single Unit Level
The ability to let the bridge run for a single unit.

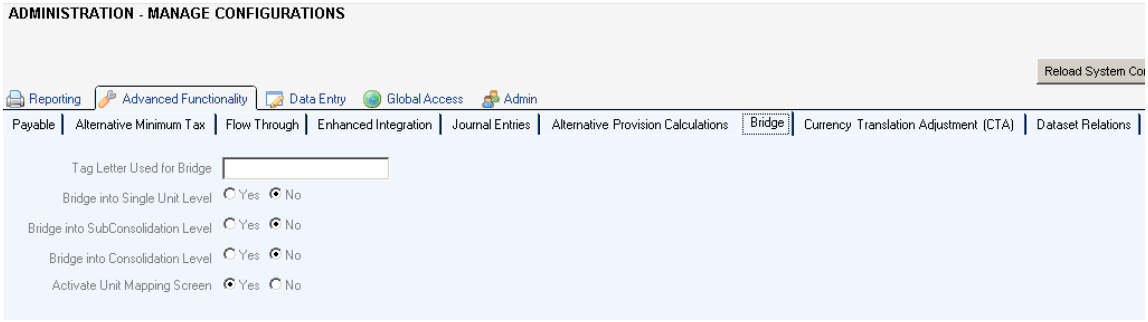
Bridge into Sub-Consolidation Level

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The ability to let the bridge run for a Sub-Consolidation of Units.

Bridge into Consolidation Level
The ability to let the bridge run for all active Units.

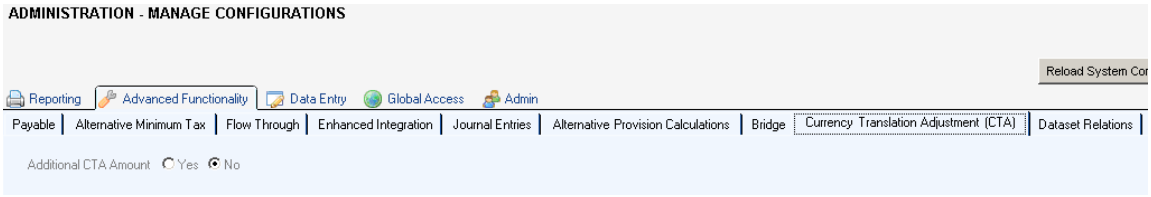
Activate Unit Mapping Screen



In the **Currency Translation**, you have the ability to activate system parameters. To find additional information about a parameter, click on the parameter name and the description will display at the bottom left of the screen.

The following are the parameter and description:

Additional CTA Amount
Enables the ability to enter a reporting currency only adjustment on the Unit Details Miscellaneous tab.



In the Dataset Relations, you have the ability to activate system parameters. To find additional information about a parameter, click on the parameter name and the description will display at the bottom left of the screen.

The following are the parameters and descriptions:

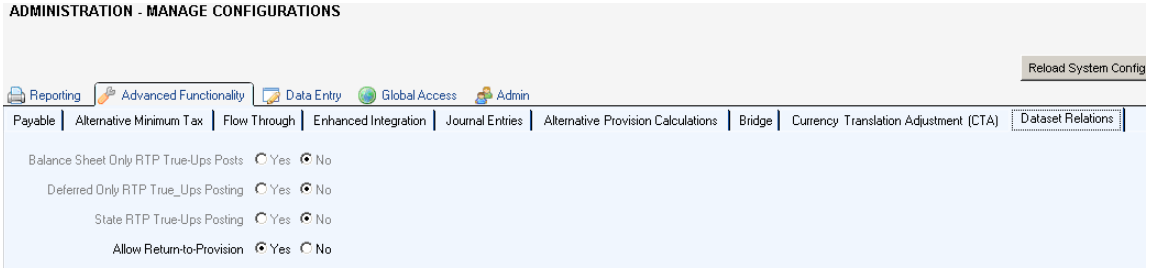
Balance Sheet Only RTP True-Ups Posts
Enables the amounts entered as Balance Sheet Only to be considered when the RTP posting functionality is launched.

Deferred Only RTP True-Ups Posting
Enables the amounts entered as Deferred Only to be considered when the RTP posting functionality is launched.

State RTP True-Ups Posting

Enables the amounts entered for the State to be considered when the RTP posting functionality is launched.

Allow Return-to-Provision
Select **Yes** to **Allow the Return-to-Provision** transfer



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Data Entry

The following is a reference chart for the **Data Entry** tab

Data Entry Section	Parameters
Tax Provision tab	
	Enhanced View
	Hide Deductible State Tax Detail
	Add GAAP-STAT Report
	GAAP-STAT Tag
	Additional GAAP -STAT Tag
	Add CSC Breakout View
Effective Tax Rate	Enhanced View
	Add CSC Breakout View
	Add Consolidated PTBI Reconciliation
Regulated	**Expanded (FERC) View**
	TD for 410. x Column
	TD for 411. x Column
	TD for Debits/Credits Column
Export to Returns	
	Export to CCH
	Export to CorpTax
	Export to ONESOURCE Income Tax
	Export to Vertex
Deferred Balances	
	Enhanced View
	Subtotal Column Placement
	Subtotal Column Name
	Ending Def Balance Post Tag and Event Type
	Add CSC Breakout View
	Add Deferred Workpaper Report
State Level	Enhanced View
	Add Expected Deferred Report
	Add State Tax Prov Rpt Breakout Report
	Limit States on State Tax Prov Rpt Breakout
	Limit Units on State Tax Prov Rpt Breakout
	Hide state report menu when no states?
	Hide state report details when no states?

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Data Entry Section	Parameters
Formatting	
	Add Reprt Header
	Add Report Footer
	Set Print Pages Wide
	Client Name in Reports
	Reporting Currency Name in Report Headers
	Treat Codes as Text in Excel
	Client Name in Reports
	Number of Decimal Places for Rates
	Number of Decimal Places for FX Rates
APIC Pool	
	APIC Pool Data Entry + Report
Other	
	Remove Sequential RDS Constraints
	Allow Multiple Local Currencied on Reports
	Add + Define BS Offset Summary Report
	Add Year to Date (YTD) Reports
	Enable Advanced Plug-In Reports
	UK Proof and P+L Reports
	Enable VA Contra Accounts for the Net Deferred Report

In the **Temporary Differences** tab, you have the ability to activate system parameters. To find additional information about a parameter, click on the parameter name and the description will display at the bottom of the screen.

Temporary Differences the administrator will have the ability to designate a default **Adj Type** of **C-Current / N-Non-Current** to a Temporary Difference. The drop-down may be disabled and you will only see the default. Or, it may be set up so you can override the default. Please see your System Administrator if you have questions about the **Adj. Type** default that has been set up. There are cases when the Current/ Non-Current should be overwritten and some cases when they should not. There are options you can select to allow the **Read/Write** users the ability to modify the **Default Data Types**., you have the ability to activate system parameters for reports and reporting features. To find additional information about a parameter, click on the parameter name and the description will display at the bottom of the screen.

The following are the parameters:

Enable Default Data Types
Select **Yes** to enable default data types

Use default types in Bridge Import
Select **Yes** to use default types in Bridge Import

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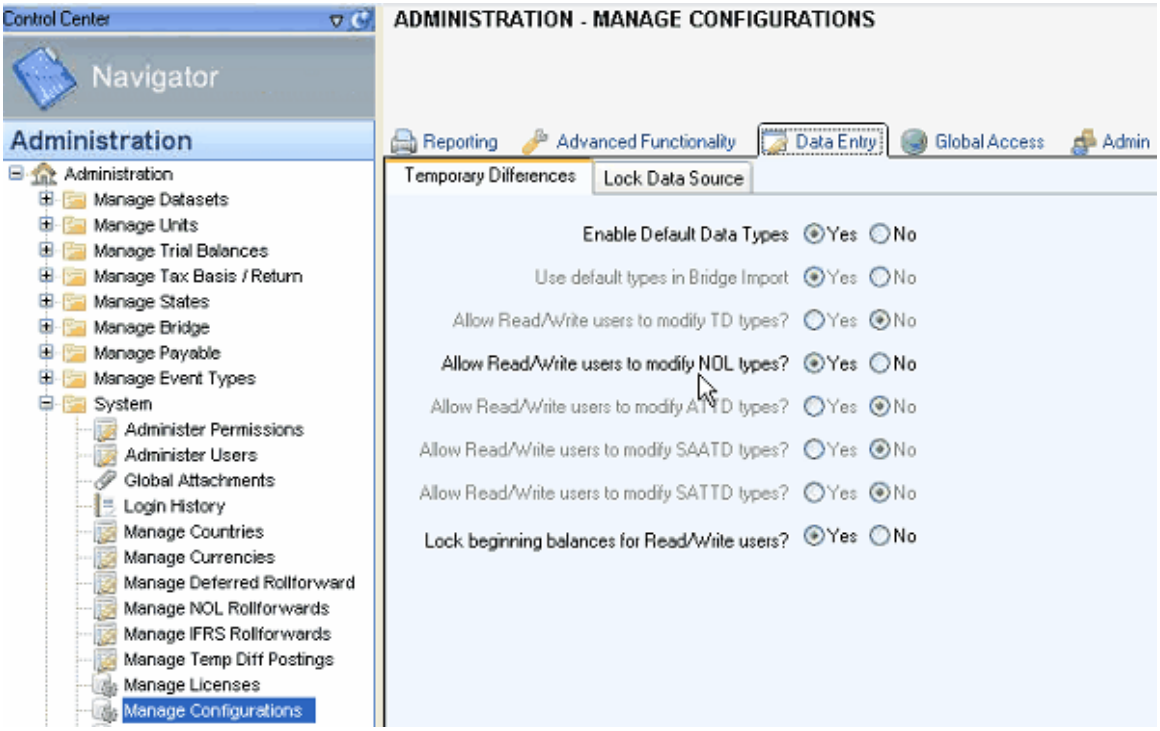
Allow Read/Write users to modify NOL types?
Select **Yes** to allow Read/Write users to modify NOL types?

Allow Read/Write users to modify ATTD Types?
Select **Yes** to allow Read/Write users to modify ATTD Types?

Allow Read/Write users to modify SAATD Types?
Select **Yes** to allow Read/Write users to modify SAATD Types?

Allow Read/Write users to modify SATTD Types?
Select **Yes** for Read/Write users to modify SATTD Types?

Lock beginning balances for Read/Write users?
Select **Yes** to lock beginning balances for Read/Write users?



In the **Lock Data Source** tab, you have the ability to activate system parameters. To find additional information about a parameter, click on the parameter name and the description will display at the bottom of the screen.

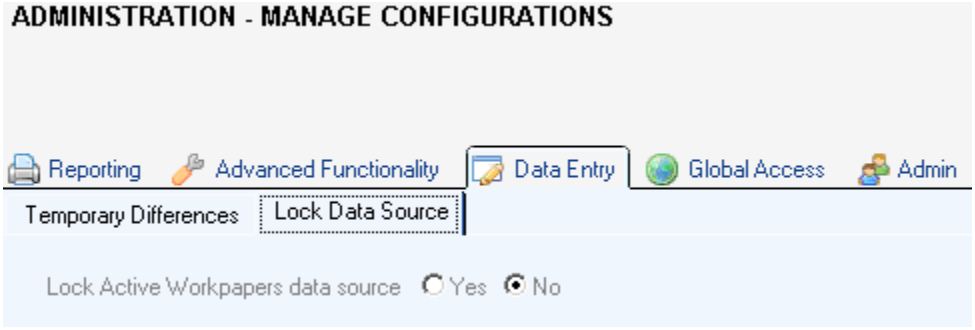
The following are the parameter and description:

Lock Active Workpapers data source
Select **Yes** to **Lock Data Source - Instance Level**
- Locks the ability for Active Workpapers to SET/SYN data for the instance

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Note: Lock Data Source - Dataset Level
- Locks the ability for the Active Workpapers at the **Dataset Level** to SET or SYN
  - Dataset Parameters can be added to Lock the ability to add data via either the Bridge or

Import Spreadsheets



Global Access

The following is a reference chart for the **Global Access** tab:

Global Access Section	Parameters
General	
	Assign Datasets to Users
	Activate Questionnaire
	Display User Status Report
	Activate Manage Active Datasets
	Activate Manage Active Datasets
	Set "Forgot Password" Email
	Set "Request New Access" Email
	Enable Filing Group Reports
	Assign (non-interim) Datasets to Users
	Display Prior Year Information
	Hide RTP Columns
	Add Comments to RTPs
	Show Unit Details on Questionnaire Report
	Show New Questionnaire Layout
	Show "Post RTP Button"
ADS COL Type	
	Display dataset Typed in Drop-down #1-10
Switch	
	Switch
Perms	
	Add Tag to Perm Drop-down Menu
	yeprov#1
Temps	

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Global Access Section	Parameters
State Level	
Formatting	
	Add Reprt Header
	Add Report Footer
	Set Print Pages Wide
	Client Name in Reports
	Reporting Currency Name in Report Headers
	Treat Codes as Text in Excel
	Client Name in Reports
	Number of Decimal Places for Rates
	Number of Decimal Places for FX Rates
APIC Pool	
	APIC Pool Data Entry + Report
Other	
	Remove Sequential RDS Constraints
	Allow Multiple Local Currencied on Reports
	Add + Define BS Offset Summary Report
	Add Year to Date (YTD) Reports
	Enable Advanced Plug-In Reports
	UK Proof and P+L Reports
	Enable VA Contra Accounts for the Net Deferred Report

In the **General** tab, you have the ability to activate system parameters for Global Access features. To find additional information about a parameter, click on the parameter name and the description will display at the bottom of the screen.

The following are the parameters and descriptions:

Assign Datasets to Users
Adds the ability to assign datasets to a user.

Activate Questionnaire

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1 activates the Global Access Questionnaire format. 0 Hide

Display User Status Report
Displays the Global Access user status report**.**

Activate Manage Active Datasets
Activates the Manage Active Datasets screen.

Add Review Levels
Makes Preparer, 1st Reviewer, and 2nd Reviewer viewable on the Administer Users administration page.

Set "Forgot Password" Email
Enables the email address to populate in the To: field of an email when a user clicks the Forgot Password link.
Example: abc@yahoo.com,xyz@hotmail.com

Set "Request New Access" Email
Enables the email address to populate in the To: field of an email when a user clicks the Request New Access link.
Example: abc@yahoo.com,xyz@hotmail.com

Enable Filing Group Reports
Displays filing group reports in Global Access

Assign (non-interim) Datasets to Users
Adds the ability to assign datasets to a user.

Display Prior Year Information
The Analysis section of Temporary Difference pages shows data from the dataset that has been determined (via the Datasets Relations section of the Datasets screen in Administration) to be the Prior Period.

Hide RTP Columns
Enables RTP adjustments to be entered directly into the Difference column on the Return to Provision page (Column type: retprov).

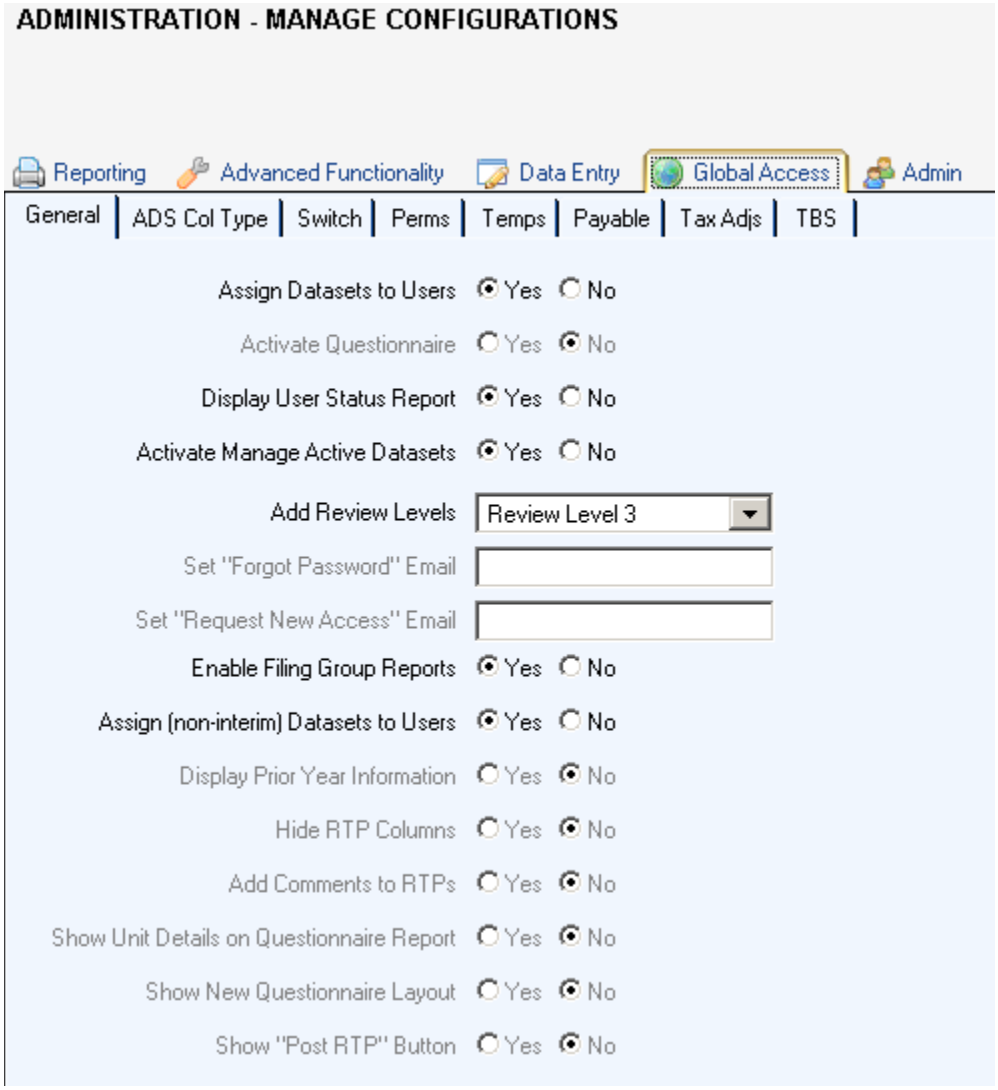
Add Comments to RTPs
Enables comments to be added on the Return to Provision page (Column type: retprov).

Show Unit Details on Questionnaire Report
1 activates the Foreign/Domestic classification, Country, and Currency for each unit on the Questionnaire Summary report (Global Access)/Questions report (Corporate Edition).

Show New Questionnaire Layout
Shows the new layout for the questionnaire

Show "Post RTP Button"
Automatic posting of return to provision adjustments can be triggered by selecting the *Post RTP Button* on the Return to Provision page.

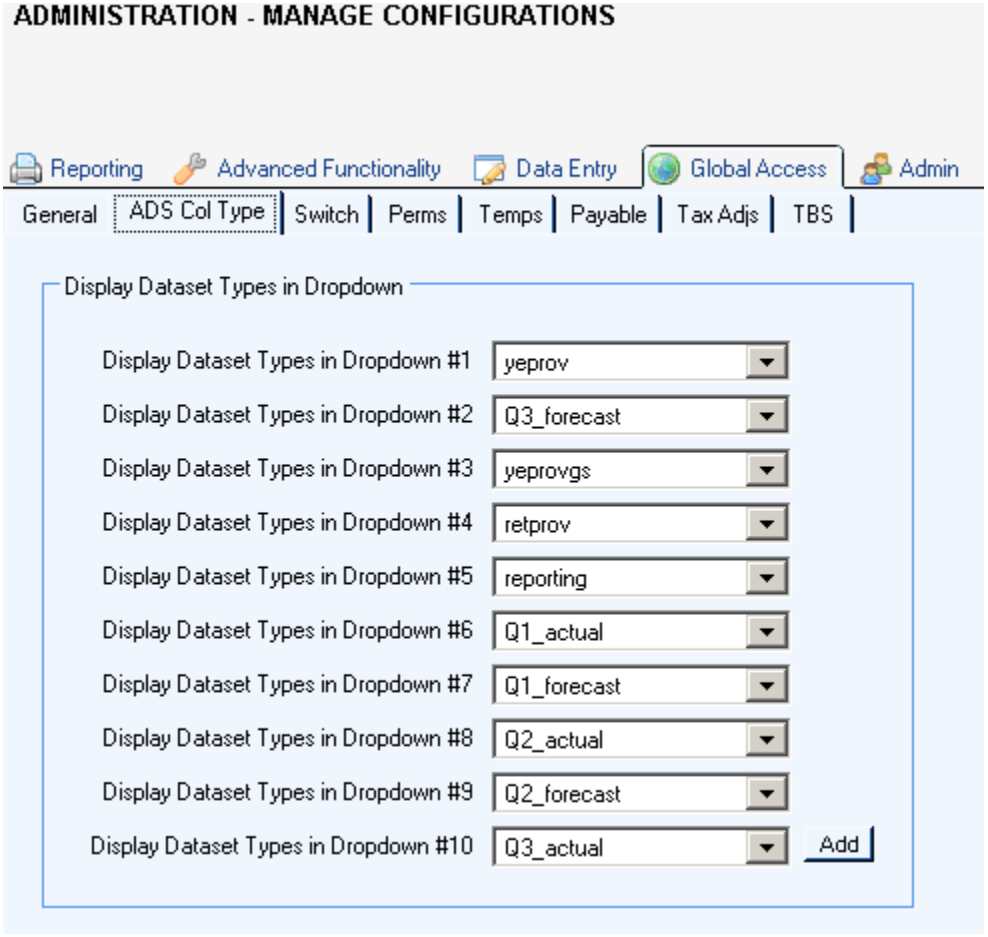
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In the **ADS Col Type** tab, you have the ability to activate system parameters for Global Access features. To find additional information about a parameter, click on the parameter name and the description will display at the bottom of the screen.

The following are the parameters and descriptions:

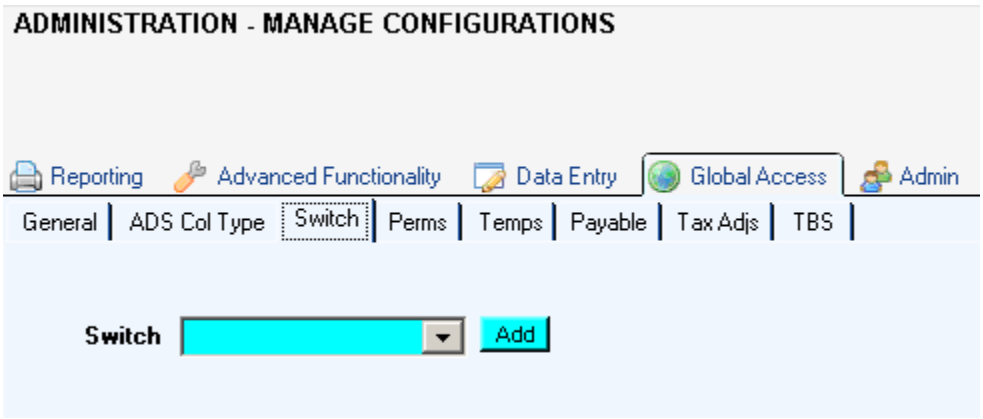
Display dataset Typed in Dropdown #1-10



In the **Switch** tab, you have the ability to activate system parameters for Global Access features. To find additional information about a parameter, click on the parameter name and the description will display at the bottom of the screen.

The following are the parameters and descriptions:

Switch

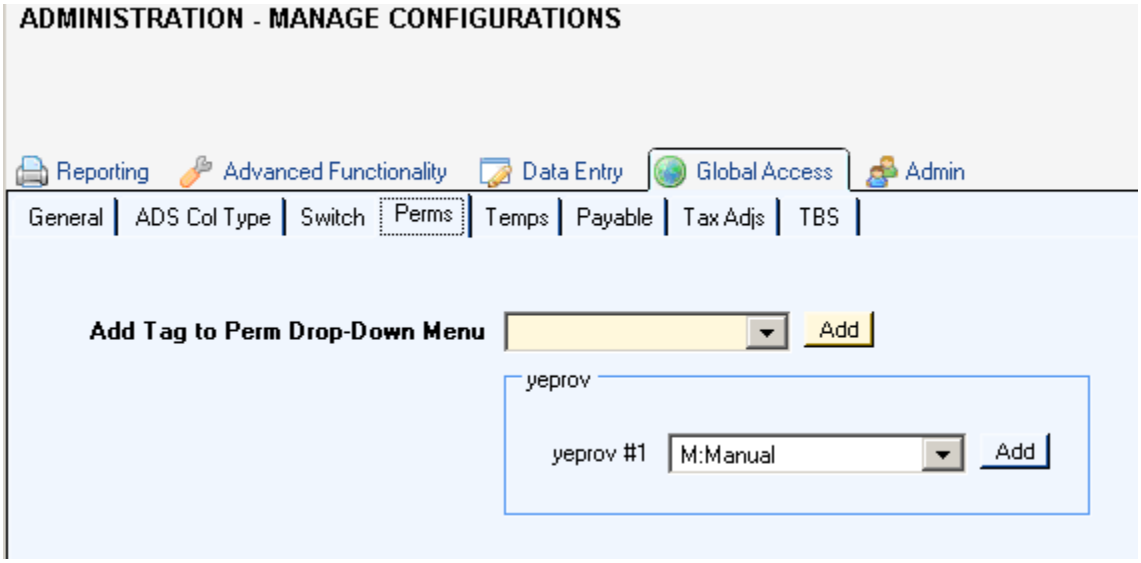


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In the **Perms** tab, you have the ability to activate system parameters for Global Access features. To find additional information about a parameter, click on the parameter name and the description will display at the bottom of the screen.

The following are the parameters and descriptions:

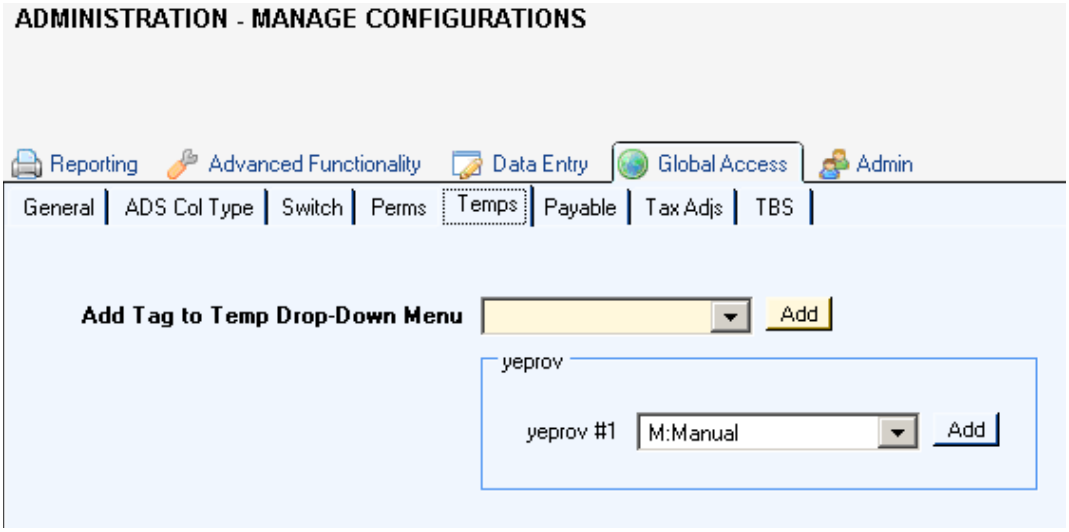
Add Tag to Perm Drop-down Menu
- yeprov #1



In the **Temps** tab, you have the ability to activate system parameters for Global Access features. To find additional information about a parameter, click on the parameter name and the description will display at the bottom of the screen.

The following are the parameters and descriptions:

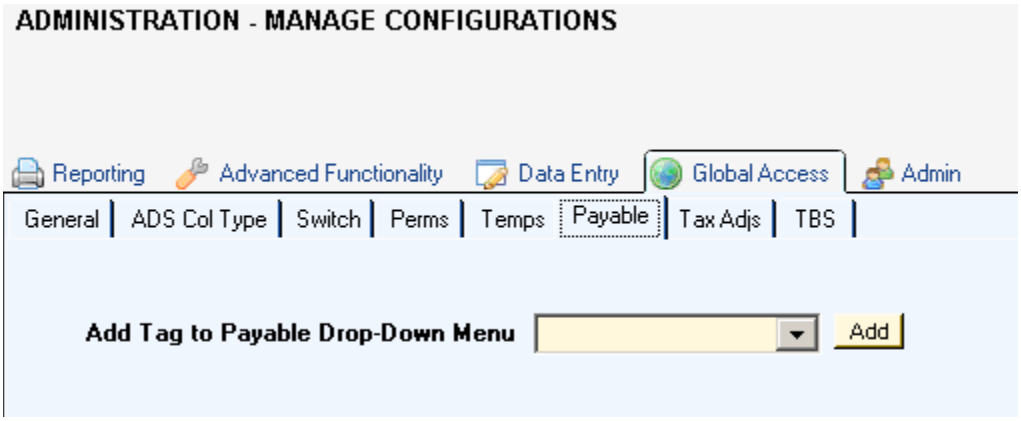
Add Tag to Temp Drop-down Menu
- yeprov #1



In the **Payable** tab, you have the ability to activate system parameters for Global Access features. To find additional information about a parameter, click on the parameter name and the description will display at the bottom of the screen.

The following are the parameters and descriptions:

Add Tag to Payable Drop-down Menu

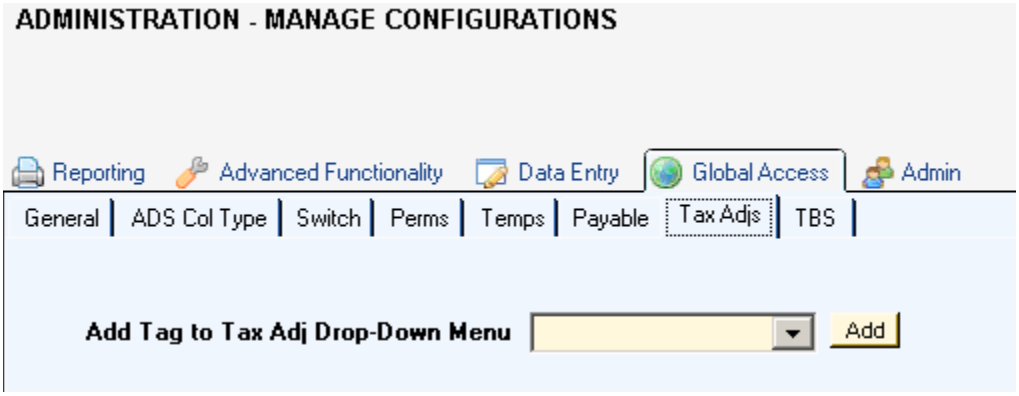


In the **Tax Adjs** tab, you have the ability to activate system parameters for Global Access features. To find additional information about a parameter, click on the parameter name and the description will display at the bottom of the screen.

The following are the parameters and descriptions:

Add Tag to Tax Adjs Drop-down Menu

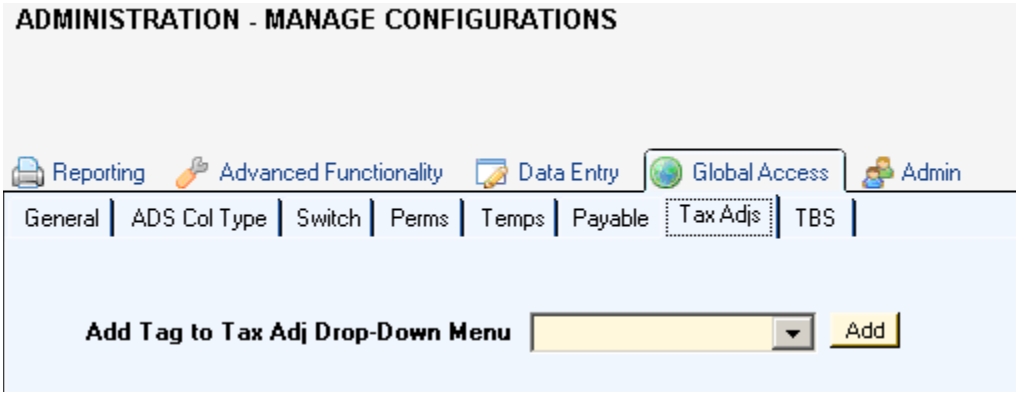
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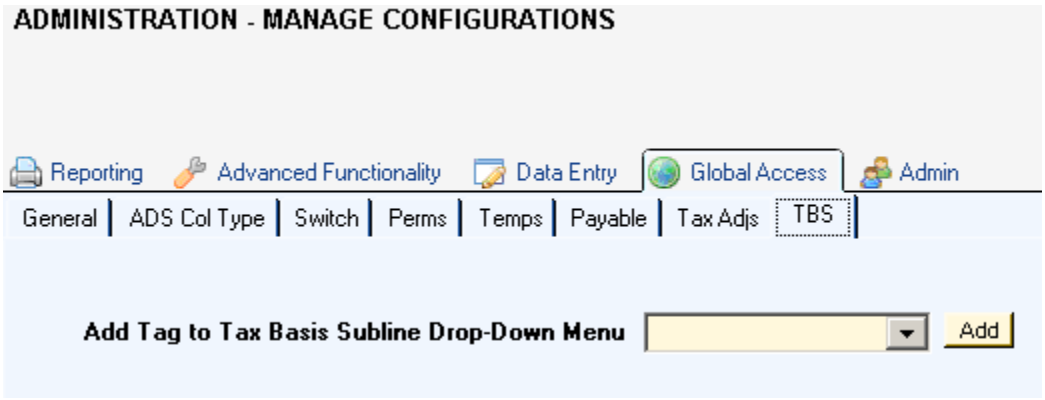


In the **TBS** tab, you have the ability to activate system parameters for Global Access features. To find additional information about a parameter, click on the parameter name and the description will display at the bottom of the screen.

The following are the parameters and descriptions:

Add Tag to Tax Basis Subline Drop-down Menu





Admin

The following is a reference chart for **Admin** tab:

Admin Section	Parameters	

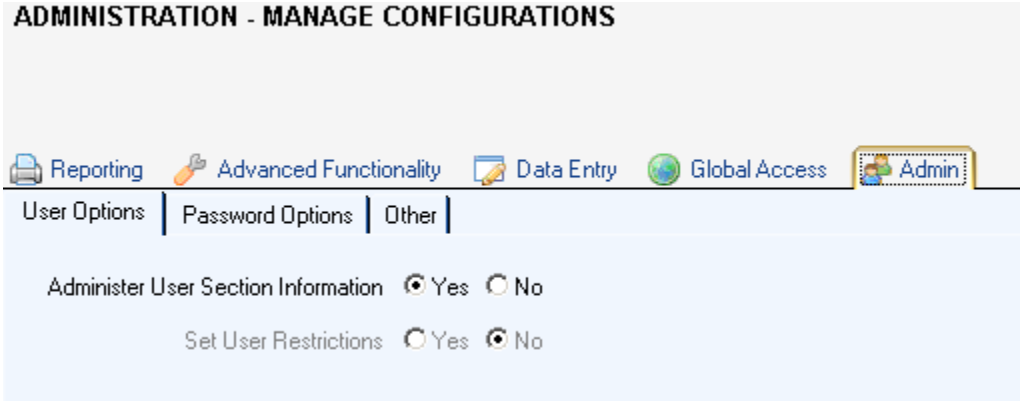
User Options		
	Administer User Section Information	
	Set User Restrictions	
Password Options		
	Password Expiration Time	
	Minimum Digits in Password	
	Minimum Length of Password	
	Lockout Period after Failed Login	
	Maximum Failed Login Attempts Before Lockout	
	Passwords Kept in History	
Other		
	Deferred Provision Only Data Entry	
	Set Region Settings	

In the **User Options**, you have the ability to activate system parameters. To find additional information about a parameter, click on the parameter name and the description will display at the bottom left of the screen.

The following are the parameters and descriptions:

Administer User Section Information
Adds additional information fields (Email, phone number, etc.) about a user in the Administer User Section under System.

Set User Restrictions
Activates the user restriction assignments for Batch Printing and Import Numbers to only assigned Units and Sub-consolidations.



In the **Password Options**, you have the ability to activate system parameters. To find additional information about a parameter, click on the parameter name and the description will display at the bottom left of the screen.

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The following are the parameters and descriptions:

Password Expiration Time
Add the TSPasswordExpireDays system parameter with a paramvalue of a number, which determines how many days a password can be active.

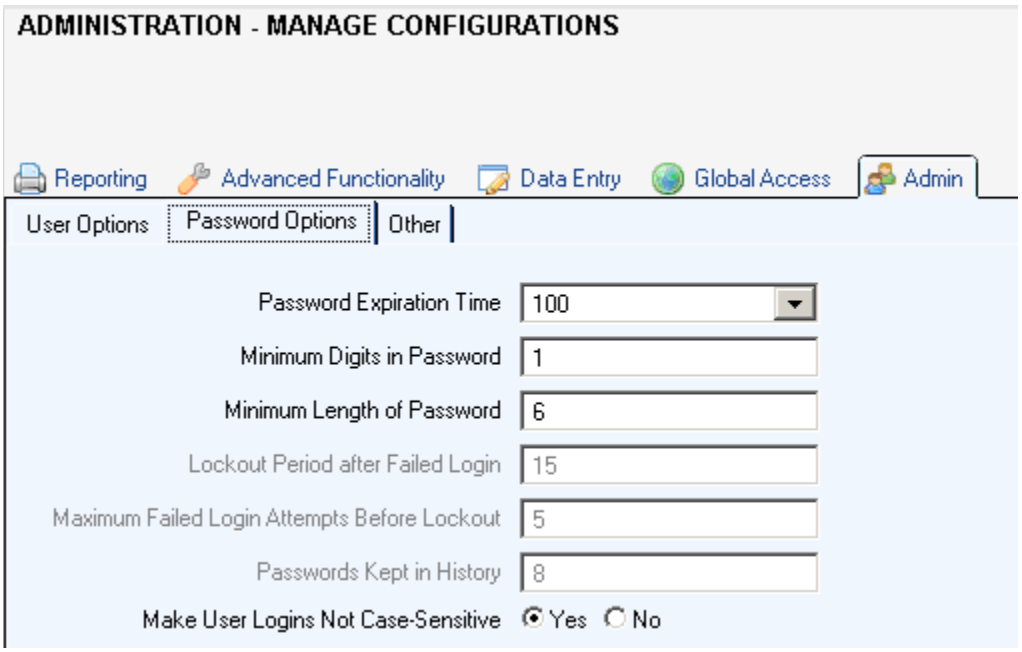
Minimum Digits in Password
Add the TSPasswordMinDigits system parameter with a paramvalue of a number, which determines the minimum number of characters for a user's password.

Minimum Length of Password
Add the TSPasswordMinLength system parameter a paramvalue of a number, which determines the minimum number of keystrokes that must exist in a user's password.

Lockout Period after Failed Login
Add the LockoutMinutes system parameter with a paramvalue of a number, which determines the amount of minutes a user is locked out of the system after they have reached the maximum number of failed login attempts.

Maximum Failed Login Attempts Before Lockout
Add the MaxFailedLogins system parameter with a paramvalue of a number, which determines the maximum number of times a user can enter the wrong password before the user is locked out of the system.

Passwords Kept in History
Add the PassHistNum system parameter with a paramvalue of a number, which determines the number of unique passwords that must be used before a password can be repeated.



In the **Other** tab, you have the ability to activate system parameters. To find additional information about a parameter, click on the parameter name and the description will display at the bottom left of the screen.

The following are the parameters and descriptions:

Deferred Provision Only Data Entry
Configures the use of the Deferred Provision Only field on Unit Details. Choosing 1 will display the Deferred Provision Only field as Read Only. Choosing 2 will remove the Deferred Provision Only field.

Track Log Messages
Select **Yes,** to have the ability to track log messages.

Pre-Defined States in Control Center
The CC_DISABLE_STATES system parameter with a paramvalue of 1 removes pre-defined states from the Control Center. The State drop-down list can be limited to user-defined states created in the States screen in Manage States under the Administration area. If a smaller selection of states that exists in the pre-defined states should be viewed in the Control Center, they should be added to the user-defined states.

Allow Global Attachments
Select **Yes,** to have the ability to attach and view Global Attachments

Browse and Update Attachment Button
Select **Yes,** to have the ability to have the browse and update attachment button made available.

Attachment Save As Button
Select **Yes,** to have the ability to have the Save As button made available.

Enable Database Analyzer
Select **Yes,** to enable the Database Analyzer**.**

Enable Audit Trail when Running Reports
Select **Yes/No,** to **Enable/Disable the Audit Trail when running reports** to optimize speed

Enable Data Source History to be captured
To add Data Source Icons & Historyto be catured

- Select **Yes** to **Enable the Data Source History** to be captured
- Select **Yes** to **Hide Data Source for Read/Write users** to remove the display for non-Admin users



Audit Trail Light

- Once Data Source History is enabled consider abbreviating what the existing Audit Trail captures
- Adding System parameter LIMIT_AUDITTRAIL with the param value of 1 will:

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- Discontinue the Audit Trail capture/display changes to the amounts ("Original Value" & "Changed Value")
  - All Data will be captured in the Data Source History log
    - ✓ More streamlined way to capture/display data
- Use of the Audit Trail Light potentially will optimize the speed of the software for both processing data and generating reports

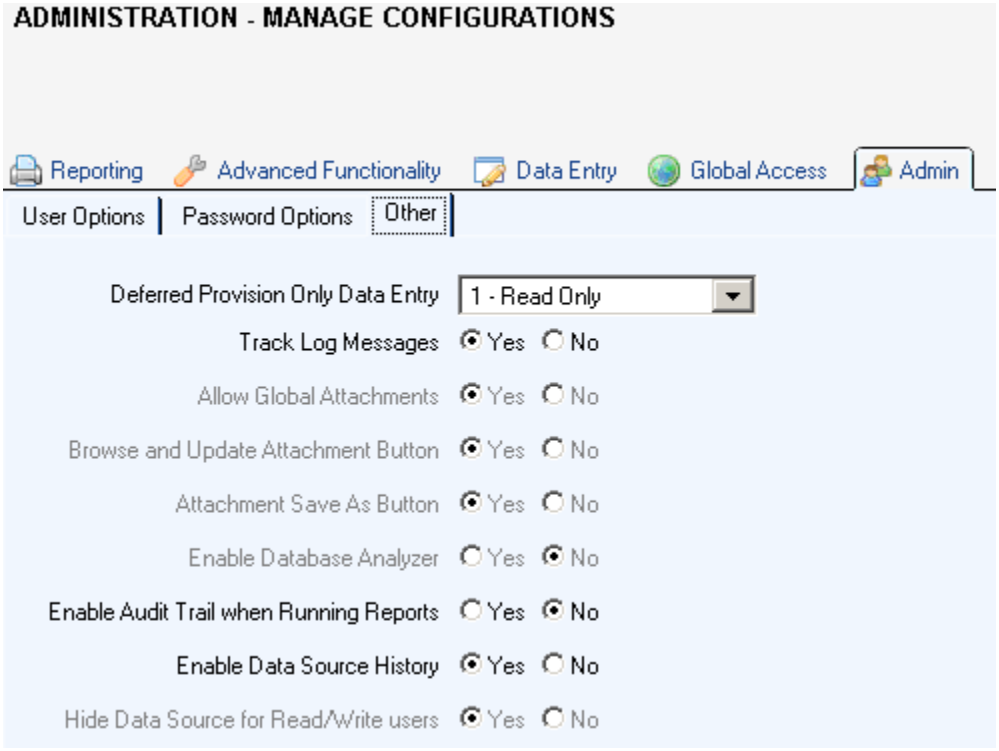
Set Region Settings

The GlobalRegion system parameter with a paramvalue of US, EUROPE, or CANADA determines the regional settings of the system.

Sample terminology changes:

- The US and CANADA paramvalues format amounts using a ',' (comma) to separate thousands and a '.' (period) to separate decimals.
- The EUROPE paramvalue formats amounts using a '.' (period) to separate thousands and a ',' (comma) to separate decimals.
- The US paramvalue uses the term Pre-Tax Book Income
- The EUROPE paramvalue uses the term Profit Before Taxes
- The CANADA paramvalue uses the term Earnings Before Income Tax
- The US and CANADA paramvalues use the term Federal
- The EUROPE paramvalue uses the term National
- The US paramvalue uses the term State
- The EUROPE paramvalue uses the term Sub-National
- The CANADA paramvalue uses the term Local
- The US paramvalue uses the term Net Operating Loss
- The EUROPE paramvalue uses the term Tax Loss
- The CANADA paramvalue uses the term Tax Loss
- The US paramvalue uses the term Est Pymt
- The EUROPE paramvalue uses the term Adv Pymt
- The CANADA paramvalue uses the term Install Pymt

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Manage Rollups

You can create multiple rollup sets of data in the **Manage Rollups** screen of the System folder in the Administration area.

There are three types of rollup sets:

- The **Effective Rate** rollup determines how data is rolled up and presented on the Effective Tax Rate report.
- The **Deferred** rollup determines how data is rolled up and presented on the Deferred Balances report.
- The **Trial Balance** rollup determines how data is rolled up and presented on the Tax Basis Balance Sheet report.

Under each rollup set are rollup buckets that define how data should be tiered on reports. On reports, the rollups are sorted alphanumerically based on rollup bucket codes.

To import rollup information, complete the appropriate fields on the #CRU# Component Rollup Sets sheet in the Import Categories template.

Note: For more information on importing, refer to the *Importing Templates* documentation.

Screen Entry Fields

Component Rollup Sets

- Name each rollup set. Keep in mind that the name displays in the upper right hand corner of reports.
- The code must start with R and can be any code from R10-R99 that is not being used to identify

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another rollup set.
- For the rollup set, select whether this rollup is a 1: Deferred Rollup (DEF on the Import template), 2: Effective Rate Rollup (EFF on the Import template), or 3: Trial Balance Rollup (TB on the Import template).
- On the Import template use the code CRS when creating a new component rollup set.

Rollups
- Name each rollup bucket. The name can be edited after it is created. The rollup name displays on reports.
- The code is user-defined and can be any combination of alpha and numeric characters, including spaces, up to 60 characters.
- The rollup name and code displays on reports.
- On the Import template, use the code CR when creating a new rollup bucket.

Associations
- Each component that is in the categories displays in the Component column. Component types for Deferred Balances, Effective Tax Rates, and Trial Balance differ.
- To associate a component, select the item in the Association list. Available rollups that have been created for the rollup set displays in the drop-down list.
- If a component is not associated with a rollup, it displays as part of an unassigned rollup on the reports. When new components are added in the system, they default to unassigned in all rollups.
- On the Import template, use the code CRR when creating a new rollup association.

Manage Tags

You can create tag letters in **Manage Tags** in the System folder within the Administration area. Tag letters display in the tag/source drop-down lists in data entry screens. Tags allow you to isolate and identify the originating source of the information entered in the dataset for a component of a unit.

Screen Entry Fields

Description and Tag
The description is user-defined and can be any combination of alpha and numeric characters, including spaces, up to 60 characters. The description cannot be edited because it will change globally in the system. The tag can be deleted and re-added with a new description, if desired. The tag can be any single letter of the alphabet and it can be modified.

TAGS can be repurposed with the version 8.0

Plugin Reports

You can use the Plugin Reports screen in the System folder of the Administration area to query data stored in the system with SQL statements. XSL style sheets can then be applied to format the queried data and the results can be published in the Reports menu. To enable the functionality described below in the Plugin Reports screen, the SHOW_PLUGINDEV system parameter needs to be activated with a paramvalue of 1.

Screen Entry

Queries
This drop-down lists any existing, saved reports. When one is selected, the other fields are automatically populated with the corresponding information for the saved report.

When creating a new report, enter a name and check the **Make available as a custom report** box

for the report to display in the Reporting area of the Navigator. If this box is not checked, the query will only be able to be executed through the Plugin Reports screen, by selecting it from the drop-down and clicking Run Query.

Buttons

- Browse locates and uploads the XSL style sheet for the report.
- Save file saves, outside of the system, an already uploaded XSL style sheet being used. This is for editing or backup purposes.
- Remove file changes the existing XSL style sheet to a new one. Once removed, a new file can be uploaded by clicking Browse.

Description

This field is not required. You can enter supplemental information about the report you are creating.

Menu Location (Report Type) and Sub-Menu Location

Select where, in the reporting hierarchy, the report will be displayed.

Note: You can write or copy and paste the SQL Statement for the corresponding report in the large workspace under the Query Details section.

Run Query

Clicking this button runs the query and displays the data returned by it in the Results section.

Save

When complete, click **Save** at the top of the screen to ensure the report is saved and published. Once saved, the report can be edited by selecting it from the Queries drop-down list.

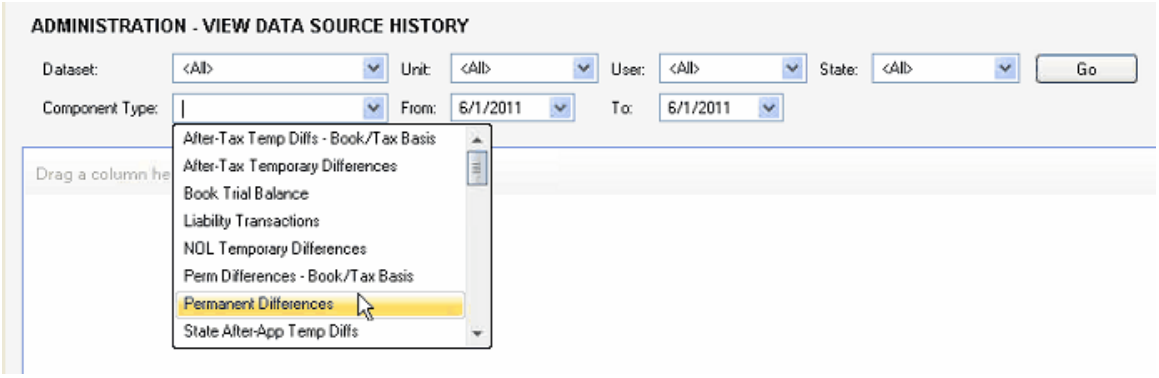
View Data Source History

Phase I of the **View Data Source History** allows you to get all the data that has been captured in View Audit Trail. **View Data Source History** captures all items on a single row to allow filters, sorting as well as Export to Excel

You have the ability to filter by **Dataset:**, **Component Type:**, **Unit:**, **From:**, **To:**, **User:**, and **State:.** The data will be returned in a grid format to easily review.

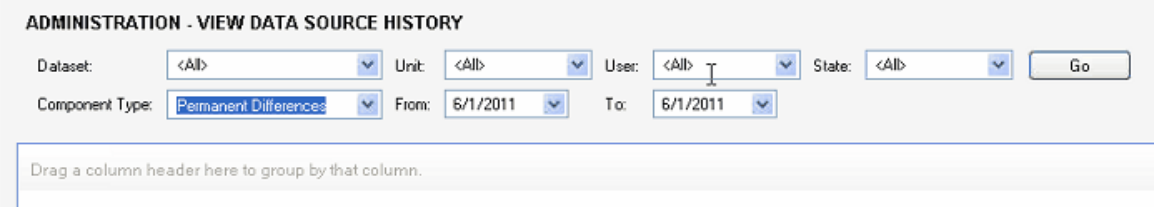
Note:

- **View Data Source History** is not available to Read/Write users for Phase I**.**
- A field for **All Component Types** will be available in Phase II.

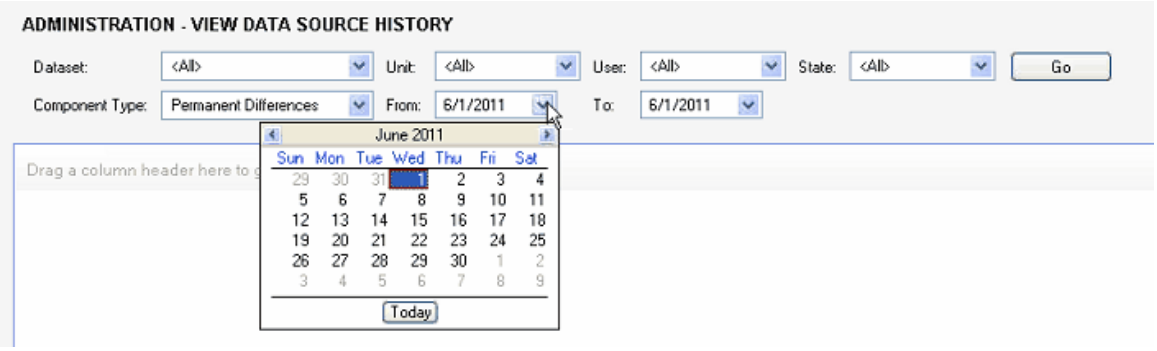


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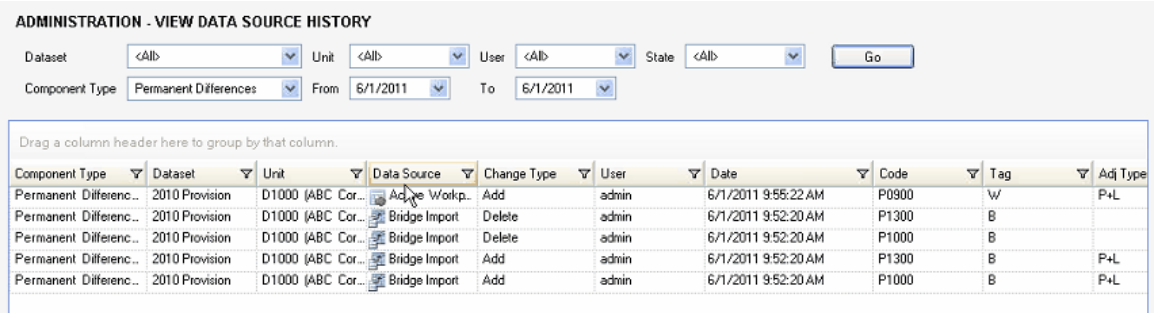
To view data for single or multiple **Datasets**, **Component Types**, and **Users,** you could filter the data for that purpose.



Also, you could select **From:** and **To:** for the calendar to get specific dates to capture data.

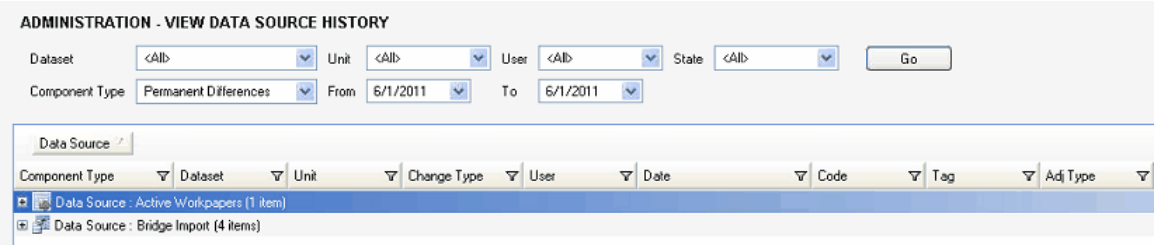


Select **Go**, and the data captured for all data that has been captured in **View Audit Trail** will display.

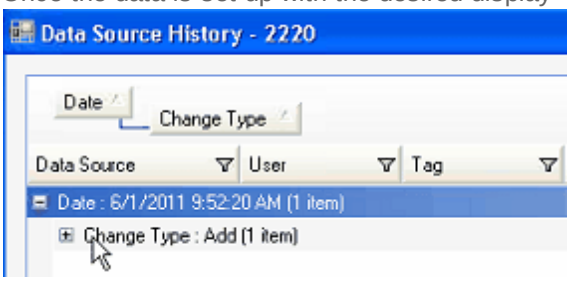


Note: One benefit of the **Data Source History** is the ability to filter. Utilizing the smart filter within the application by dragging column headers, such as **Component Type**, **Unit**, **Change Type**, **Date** and **Code** to the area *"Drag a column header here to group by that column"* . Then, you can export to excel

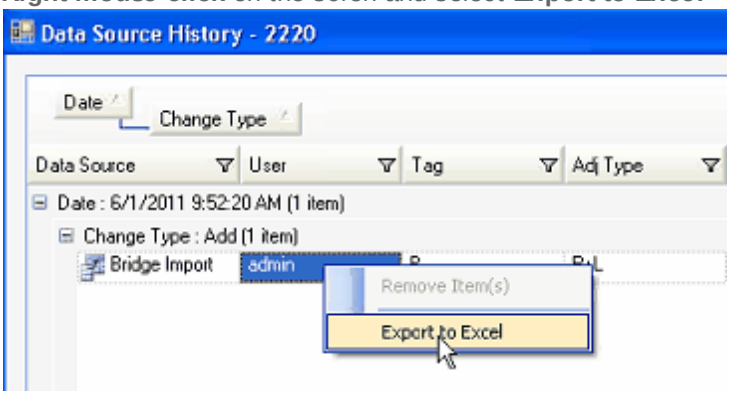
In this example, you can see the **Data Source: Active Workpapers** and **Data Source: Bridge Import,** separately. You could then export the items to Excel.



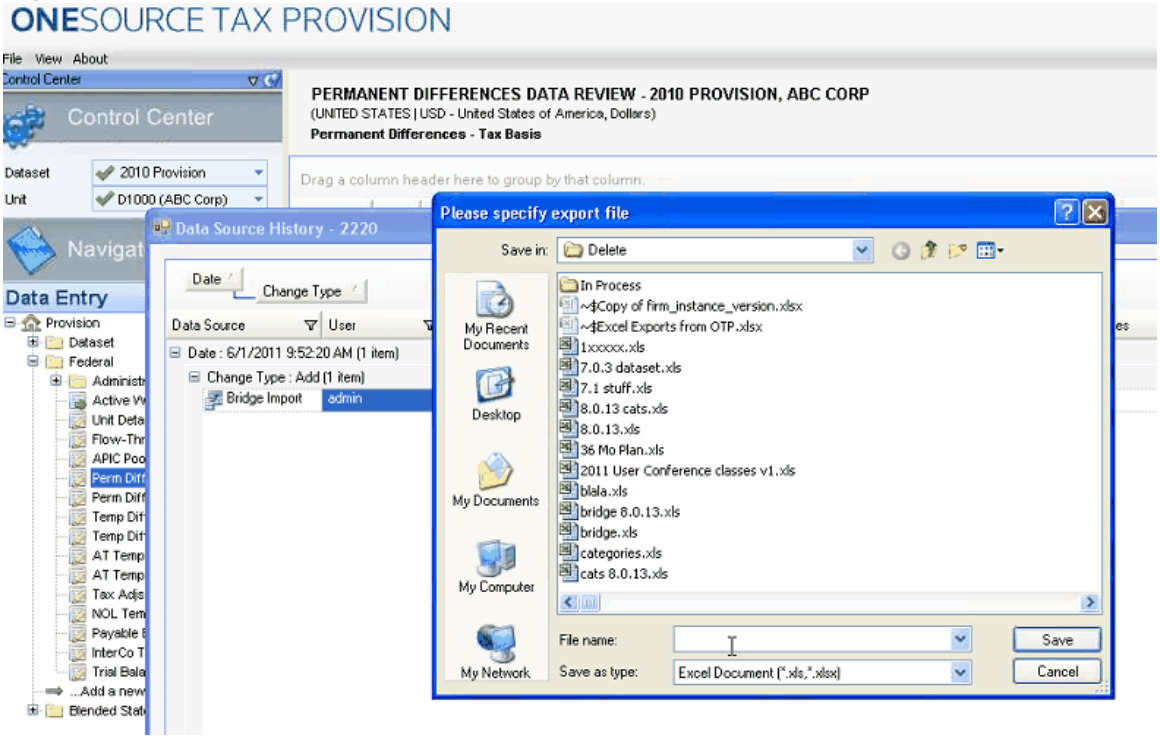
Once the data is set up with the desired display



Right mouse click on the scren and select **Export to Excel**



Export file name

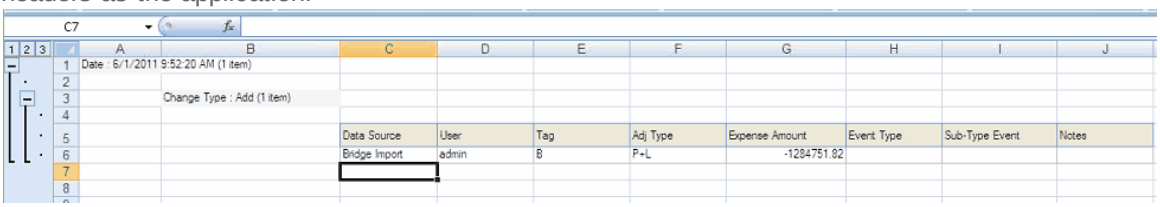


Note: The data will be saved in the same format as the filter is set up. Upon opening the Excel file,

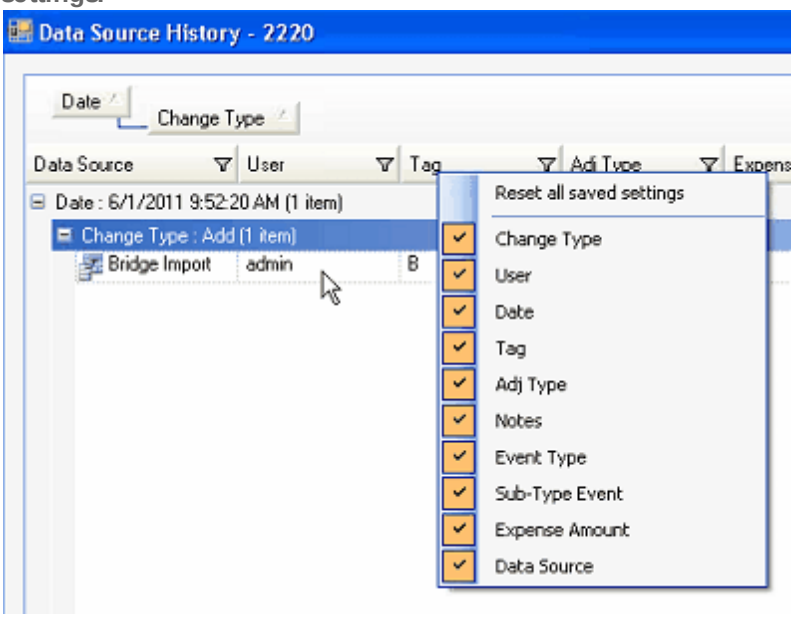
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you will see the data in a grid format that makes sense. If you do not filter, you may end up with a long list that you may want to sort.

The following example was filtered by **Date**, and **Change Type.** Each column displays the same headers as the application.



Right mouse click, allows the ability to **Select** or **De-select** columns and **Reset all saved settings.**



View Audit Trail

The **View Audit Trail** captures and displays all the data that is entered, adjusted, or deleted in the system.

- Each entry is identified by user and given a time and date stamp.
- The **View By** filtering option allows data to be scoped to a manageable output level.
- The report generated details the change that occurred by displaying the original entry and the changed amount. The report can be exported to Excel by right clicking the report and selecting Export to Excel.
- Each change has the following columns of detail: Transaction Type, Component Type, Dataset Component Type Field, Unit Original Value, Unit Changed Value, State, User, Component Code, Tag/Code, and Date.
- Although it is not advised, the audit trail can be truncated to clear historical data.

Screen Entry Fields

View By

Username
Defaults to <all> users, but any user can be selected from the drop-down list.

Component
Defaults to <all> components, but any component type can be selected from the drop-down list.

Dataset
Defaults to <all> datasets, but any dataset can be selected from the drop-down list.

Unit
Defaults to <all> units, but any unit can be selected from the drop-down list.

State
Defaults to <all> states, but any state can be selected from the drop-down list.

From
Defaults to the current date, but can be changed to any date by either entering a date or selecting one from the Calendar drop-down menu.

To
Defaults to the current date, but can be changed to any date by either entering a date or selecting one from the Calendar drop-down menu.

Audit Trail Light
View Audit Trail - Captures event data excluding the “Original Value” & “Changed Value” rows



View Categories Audit Trail

The Categories Audit Trail captures and displays all the system configurations entered, adjusted, or deleted in the system.

- Each entry is identified by user and given a time and date stamp.
- The **View By** filtering option allows the data to be scoped to a manageable output level.
- The report generated details the changes that occurred by displaying the original entry and the changed amount.
- Each change has the following columns of detail: Transaction Type, User, Component Type Field, Component Original Value, Component Changed Value, and Date
- Although it is not advised, the categories audit trail can be truncated to clear historical data.

Screen Entry Fields

View By
Username
Defaults to <all> users, but any user can be selected from the drop-down list.

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Component
Defaults to <all> components, but can be any component type can be selected from the drop-down list.

From
Defaults to the current date, but can be changed to any date by either entering a date or selecting the Calendar drop-down menu.

To
Defaults to the current date, but can be changed to any date by either entering a date or selecting the Calendar drop-down menu.

Journal Entry Summary

You can create custom groupings of journal entries in the Journal Entry Summary screen in the System folder of the Administration area. When you enter JEs on the Journal Entries screen, you can select the JE Type then select one of the custom groups you've created from the JE Summary drop-down.

Screen Entry Fields

Journal Entry Summary Code
Enter the code for the custom grouping of journal entries.
Journal Entry Summary Name
Enter the name for the Journal Entry Summary code.

Note: A License is required to activate the Journal Entry feature must be entered in the Administration > Manage Licenses.

The Journal Entry functionality requires an additional license to use. If you are interested in this functionality and have not yet seen a demo, please call your Account or Client Manager to set up a demo.

Import Categories

Category items can be imported when data is populated in the Import Categories template. The template is an Excel workbook containing multiple sheets. Each sheet corresponds to a screen found in the Administration area. Only Administrators can import the Import Categories template. After the template is imported, the Import Log captures any errors that occurred during import.

Import Categories Template

- The Import Categories template is typically stored in the C:\Program Files\Thomson Reuters\Tax Provision 7.0.0\Templates folder. You can also export categories by selecting the Export Categories option at the bottom of the Navigator within the Administration area.
- The Import Categories template contains the following sheets: #CATTD# AfterTax TempDiffs, #CD# Datasets, #CDSR# Dataset Relations, #CRD# Reporting Datasets, #COU# Countries, #CUR# Currencies, #CDRF# Def RollForwards, #CNOLTD# NOL TempDiffs, #CNRF# NOL RollForwards, #CP# Parameters, #CPRU# ParamsReportsUser, #CPD# Permanent Differences, #CPYBK# Payable Buckets, #CPYRL# Payable Rollups, #CPYTP# Payable Txn Types, #CRU# Component Rollup Sets, #CS# States, #CSAATD# St AfterApp TempDiff, #CSATTD# St AfterTax TempDiff, #CSC# SubConsolidations, #CSTA# St Tax Adjs, #CTA# Tax Adjustments, #CTBL# Trial Balance Lines, #CTBSL# Trial Balance SubLines, #CTD# Temporary Differences,

#CU# Units, #CUC# User Components, #CUSR# Users, #ICOTXNT# Inter Co Txn Types, #ICOTRTT# Inter Co Trtmnt Types, #CUNC# Unit Components, and #CUNCM# Unit Component Multiple.

Note: Do not modify the portion of the sheet names between the # signs. If you do so, the sheet will be ignored upon import.

- To use the templates you must keep the columns in the same order and begin entry on the third row. Support documentation can be included in a file and does not interrupt the import process, as long as sheet names do not have a defined template name.
- If there are duplicate rows for the same item, the later row overrides the earlier row.
- Blank cells are ignored on import.
- Even though you receive an error message if you leave a row blank, all data in rows beneath the blank one will be imported.
- The Import Categories template often requires that all columns be completed for items to add during import.
- Do not change the order of the sheets in the template.

Note: For more information on importing categories, refer to the Importing Templates documentation.

Importing Reporting Datasets

Reporting Dataset items can be imported when the data is populated on the Import Categories template. To import a new reporting dataset, complete the appropriate fields on the #CDR# Reporting Dataset sheet in the Import Categories template. Although the sheet is on the Import Categories template, the sheet is not imported when you select the Import Categories option. In the Administration area, Administration >select Import Reporting Datasets to import a reporting dataset.

Only Administrators can import the Import Categories template. If there are errors after the template is imported, they display in the View Last Import Log. When importing the mappings for the Import Reporting Dataset, the related datasets must be in the system. For Sequential datasets, the periods must be sequential and the underlying data in the datasets must roll. For Additive datasets, the periods must be identical.

View Last Import Log (Categories)

The stored log, located in the System folder of the Administration area, is from the last time categories were imported into the system. To permanently store the information to a file that can be saved and printed, right-click the log and select Export to Microsoft Excel.

Export Categories

It may be valuable to export the categories listed in the system at any given time. These exports can work as a backup method to secure data, as well as shorten the amount of time it takes to do a mass edit. When Exporting categories you are asked two questions: Do you want to export Unit Component? and Do you want to export User Component information?. You can select Yes or No to either question. Keep in mind that there are typically many lines of data on the #CUC# and #CUNC# sheets, so selecting Yes for either of these options dramatically increases the size of the file and the time it takes to generate.

Tax Basis/Return Mapping items can be exported to an Import Return Maps template. In

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Administration > Manage Tax Basis/ Return select Export Mappings. This generates a file with two sheets: #MBAL# Map Balance Sheet Mappings and #MINC# Map Income Statement. Exporting before items have been entered generates a blank Import Return Maps template.

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CHAPTER 3: DATA ENTRY

All data is housed in the Navigator under Data Entry:

- For the Provision and the Estimated Payments datasets, Data Entry is broken into three areas - Dataset, Federal, and Jurisdiction.

- For the Interim dataset, Data Entry is broken into three areas - Forecast, Actual, and Current Quarter.
- Under Forecast, there is Federal and Jurisdiction.
- Under Actual, there is Dataset, Federal, and Jurisdiction.

DATASET

The Dataset area can only be accessed by Administrators.

Recalc Payable Reclasses

Posted provision amounts can be automatically reclassed between entities in the Payable Entry section of the system. The reclass allows for multiple companies to transfer to a single parent unit (or paying unit). The system transfers the entire tax from the unit where it was originally posted to the parent unit. For more information on the Recalc Payable Reclasses menu option located under Data Entry > Dataset for a Provision dataset, see the Payable Reclasses section.

Administration

Administrators have access to eight screens at the dataset level:

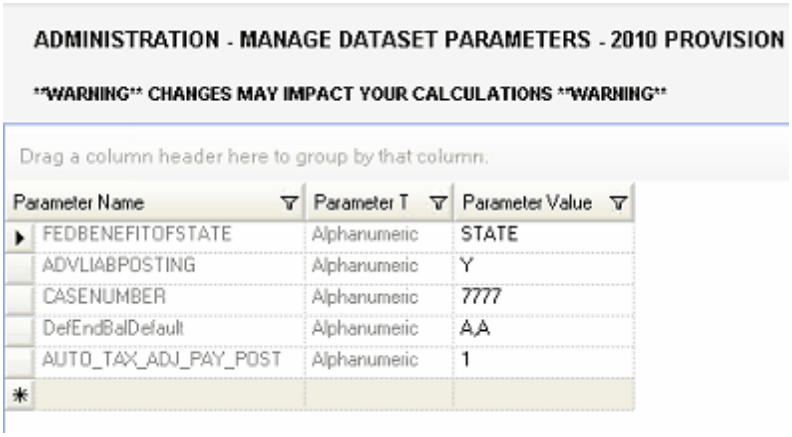
- Dataset Parameters
- Manage Deferred Rollforwards
- Manage NOL Rollforwards
- Tax Basis Mapping
- Calculate Flow-Through Factor Results
- Currency Rates
- Country Rates
- State Rates

Dataset Parameters

Dataset Parameters are defined in the Provision and Estimated Payments datasets under Data Entry > Dataset > Administration and for the Interim dataset under Data Entry > Actual > Dataset > Administration. Administrators use dataset parameters to change how data is treated or represented within a dataset.

- Pre-established dataset parameters can be added, modified, or deleted.
- When adding or modifying parameters, use care, as they can potentially change calculations across all the units in the dataset. Parameters are pre-defined and are case-sensitive. The Key Type and Value have specific designations for each parameter.
- Deleting parameters is not recommended, because they may be required for the system to function properly. It is recommended that you de-activate a parameter, rather than deleting it.
- To import a new dataset parameter, complete the appropriate fields on the #DP# Dataset Params sheet in the Import Numbers template.

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ADMINISTRATION - MANAGE DATASET PARAMETERS - 2010 PROVISION

WARNING CHANGES MAY IMPACT YOUR CALCULATIONS **WARNING**

Drag a column header here to group by that column.

Parameter Name	Parameter T	Parameter Value
FEDBENEFITOFSTATE	Alphanumeric	STATE
ADVLIABPOSTING	Alphanumeric	Y
CASENUMBER	Alphanumeric	7777
DefEndBalDefault	Alphanumeric	AA
AUTO_TAX_ADJ_PAY_POST	Alphanumeric	1

Manage Deferred Rollforwards

You can manage Deferred Rollforwards in two ways:

- At the system level by using the Administration area and clicking Administration > System > Manage Deferred Rollforwards.
- At the dataset level by within a Provision dataset and clicking Data Entry > Dataset > Administration > Manage Deferred Rollforwards or a Interim dataset and clicking Data Entry > Actual > Dataset > Administration. When new datasets are created, deferred rollforward information is populated from the system level. Click the Copy from Admin button to copy information from the system level to a particular dataset.

Note: Information from the Dataset level is used to populate the Deferred Balances report column breakout, the Deferred Analysis screen, and the Analysis section of Temporary Difference screens for data entry for temporary differences.

Here are guidelines for managing deferred rollforwards at the dataset level:

- The setup for new datasets is copied from the Administration area. Datasets that are copied or rolled over use the setup of the dataset from which they are copied/rolled over. You can reset these datasets to the Administration area by clicking Copy From Admin.
- Select the number of columns.
- You enter amounts according to defined Column Names. Therefore, for each column name, you can only have one Type (Activity, Deferred Only, Balance Sheet Only). Be sure to click Save when you finish entering information.
- The letters on the right side of the screen are the tag letters.
- Check the Active box if the Column name should display as a data row in the Analysis section of Temporary Difference screens.

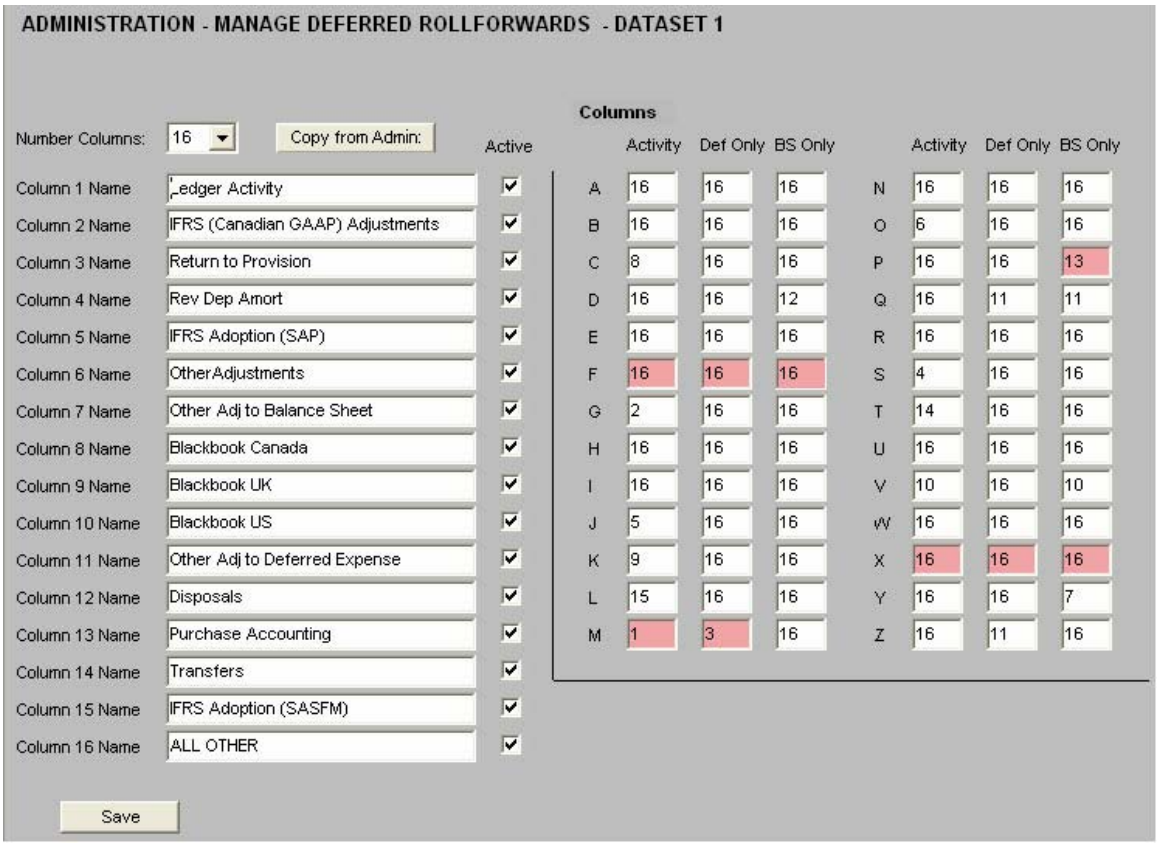
Note: If information for a Column name is entered in the Detail section, the Column name will display as a data row in the Analysis section of Temporary Difference screens even if the Active box is not checked in the Analysis section.

- If a column name is associated with multiple tags, amounts associated with that name become Read-Only.
- If more than one Type is defined for a column name, the default is as follows:
- If Activity, Deferred Only, and Balance Sheet Only are defined, the Type posts as Deferred Only.

- If Activity and Deferred Only are defined, the Type posts as Deferred Only.
- If Activity and Balance Sheet Only are defined, the Type posts as Balance Sheet Only.
- If Deferred Only and Balance Sheet Only are defined, the Type posts as Deferred Only.

For example, in the screen below:

- Amounts entered as Return to Provision (Column 3) would post as Deferred Only with a tag M.
- Amounts entered as Ledger Activity (Column 1) would post as Activity with a tag M.
- Amounts entered as Purchase Accounting (Column 13) would post as Balance Sheet Only with a tag P.
- Amounts entered as ALL OTHER (Column 16) would post as Read-Only, because more than one tag is associated with these amounts.



Manage NOL Rollforwards

You can manage NOL Rollforwards in two ways:

- At the system level by using the Administration area and clicking Administration > System > Manage NOL Rollforwards.
- At the dataset level by using a Provision dataset and clicking Data Entry > Dataset > Administration > Manage NOL Rollforwards or a Interim dataset and clicking Data Entry > Actual > Dataset > Administration. When new datasets are created, deferred rollforward information is populated from the system level. To override data for a specific dataset, click the Copy from Admin button.

Here are guidelines for managing deferred rollforwards at the dataset level:

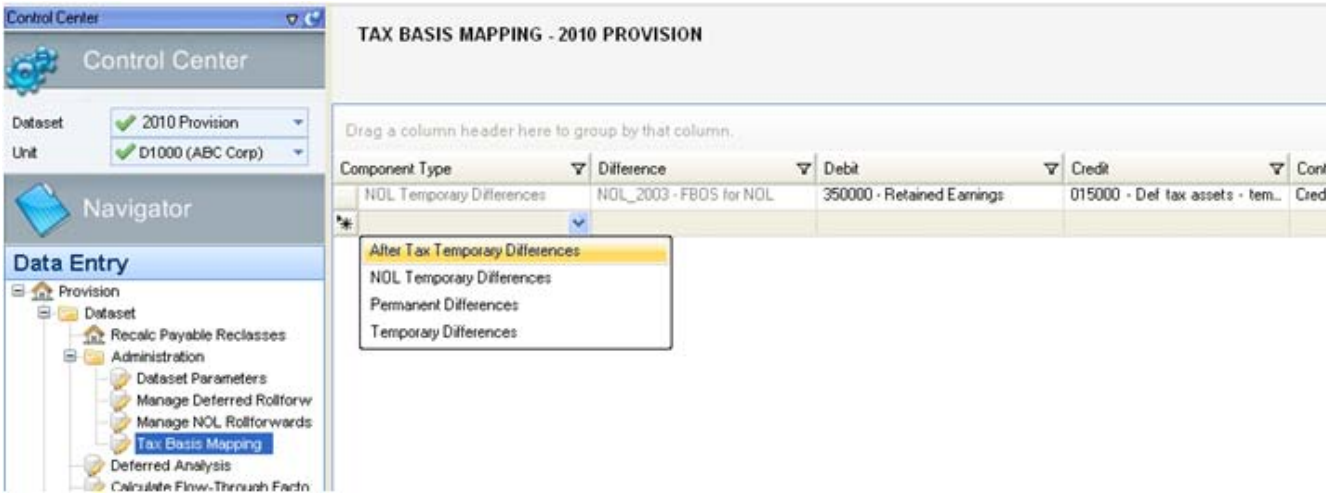
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- Select the number of columns.
- You enter amounts according to defined Column Names. Therefore, for each column name, you can only have one Type (Activity, Deferred Only, Balance Sheet Only). Be sure to click Save when you finish entering information.
- The letters on the right side of the screen are the tag letters.
- If a column name is associated with multiple tags, amounts associated with that name become Read-Only.
- If more than one Type is defined for a column name, the default is as follows:
- If Activity, Deferred Only, and Balance Sheet Only are defined, the Type posts as Deferred Only.
- If Activity and Deferred Only are defined, the Type posts as Deferred Only.
- If Activity and Balance Sheet Only are defined, the Type posts as Balance Sheet Only.
- If Deferred Only and Balance Sheet Only are defined, the Type posts as Deferred Only.

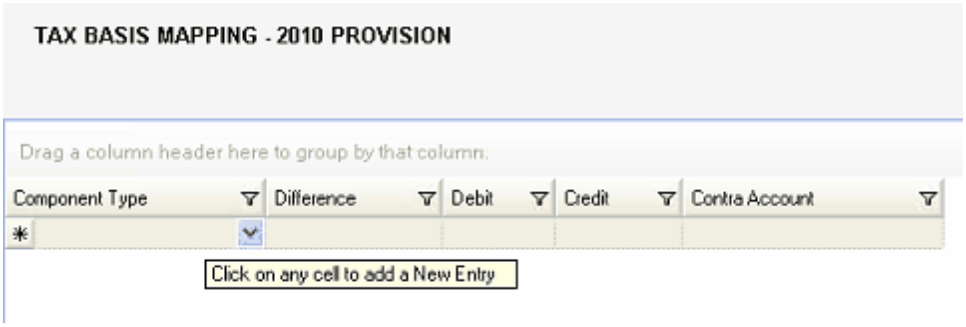
Tax Basis Mapping

The **Tax Basis Mapping** screen is located in a Provision dataset under Data Entry > Dataset > Administration.

- The temporary difference and trial balance sublines are set up in the Trial Balance SubLines screen in the Administration area.
- All trial balance sublines display in the Debit and Credit drop-down lists. They remain in these lists, even after they are assigned to a temporary difference.
- Multiple temporary differences can map to the same trial balance sublines.
- The same trial balance subline can be entered as a debit and credit for a single temporary difference.
- Once a temporary difference is added with a mapping, it no longer appears in the Temporary Differences drop-down list.
- If data is associated with a specific mapping, the mapping cannot be changed or deleted unless the data is removed from the dataset.
- Mapping is available for Component Types of **After Tax Temporary** Differences, **NOL Temporary** Differences, **Permanent** Differences, and **Temporary** Differences.
- Ability to set one account as the offsetting **Contra Account** when both sides post to the Balance Sheet



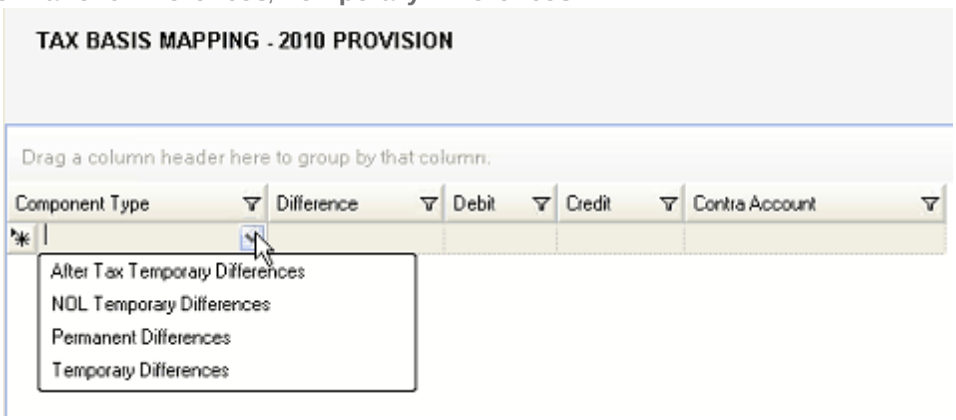
You have the ability to layer Temporary Differences to create the Tax Basis Balance sheet with the Tax Basis Mapping.



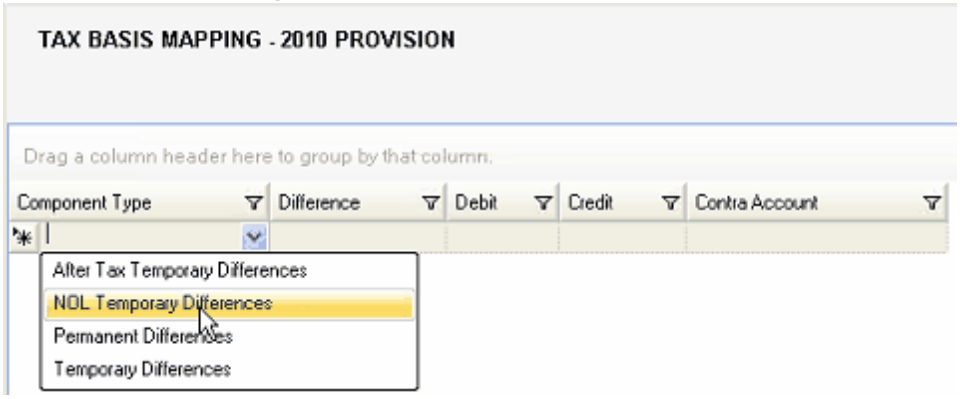
Notes:

- The Debit and Credit drop-down lists contain trial balance sublines that are set up in the **Manage Trial Balance** section of the **Administration** area and will be used to configure the Tax Basis Balance Sheet and Tax Basis Income Statement.

Component Types available: **After Tax Temporary Differences**, **NOL Temporary Differences**, **Permanent Differences**, **Temporary Differences**

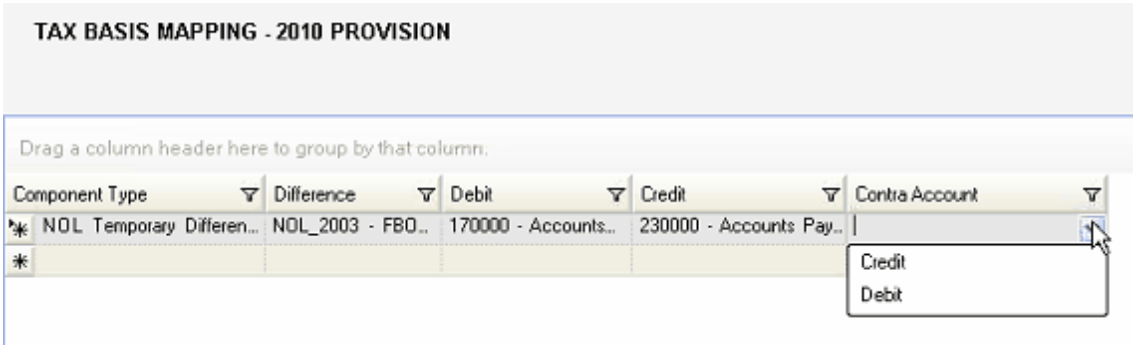


Besides migrating the old screen in 7.0 data entry screen to a excel like grid, you may configure **NOL Temporary Differences** on top of book accounts and **After Tax Temporary Differences.** You may designate whether the debit account or the credit account should have the reverse sign and the two will offset against each other.



You may set up a **Contra Account** when you are setting up two Balance Sheet accounts and select a Credit or Debit balance for the entry.

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Restricted Read/Write Users

Parameters restrict the data entry and modification that Read/Write users can perform. However, they do not affect Administrators, who always have full privileges. Read/write users can view all data. However they are limited in what they can create or modify, depending on how parameters are set.

There are two main dataset parameters for restrictions for read/write users:

- RestrictTA: Determines which tax adjustment codes cannot be used for editing existing entries or creating new ones.
- RestrictTag_X: Determines which tags cannot be used for editing existing entries or creating new ones.

Setup of Parameters

The parameters for restrictions need to be created by an administrator in the Dataset Parameters screen for the Provision dataset in the system. (A read/write user cannot set up parameters.) The Parameter Value is the first part (or entire string) of the Tag or Tax Adjustment Code that becomes restricted for Read/Write users. The Parameter Type is Alphanumeric.

Note: Parameters can be created before or after entries are created. If a user is working in the system while parameters are being created, the user needs to refresh the system in order for the parameters to take effect.

Because the RestrictTA parameter was set to D, the entry for D1000 is marked as Restricted. Read/Write users cannot edit the entry, nor can they create a new entry with a tax adjustment code beginning with D (D will not be available in the Code-Description drop-down list).

Note: The restricting character, in this case - M, must be the Parameter Value, as well as part of the Parameter Type.

Because the RestrictTag_M was created, the entry with the tag M is marked as Tag Restricted. Read/Write users cannot edit the entry, nor can they create a new entry with any M tag.

Using the RestrictTAG_X Parameter

The RestrictTag_X parameter controls which tags Read/Write users can modify and limits the entries they can create. The Parameter Value can end with any letter from B-Z.

Notes:

- *A* should not be used as a Tag Letter. It is reserved for system automation
- Read/write users can edit the entry (the adjustment can be changed) and delete it (the Delete button is active).

For the tag marked Tag Restricted, all buttons are inactive. In addition, once a tag is restricted, the Source field only displays a single letter code (M for example). It no longer displays the Source code's description. However, Administrators can still view the entire entry (M - Manual for example) in the Source field.

Using the RestrictTA Parameter

The RestrictTA parameter controls which tax adjustment codes Read/Write users can modify and limits the entries they can create. The Parameter Value can be the first character, a combination of the first few characters, or the entire code.

Note: Read/write users can edit the entry (the adjustment can be changed) and delete it (the Delete button is active). The tax adjustment code is marked Restricted and all buttons are inactive.

Calculate Flow-Through Factor Results

Flow-Through is used to transfer a percentage of data from one unit to another. It is useful for partnerships. To enable Flow-Through, an appropriate License Code and License Key are required.

The system parameter FLOWTHROUGHFACTORS_MANUALCALC with a paramvalue of 1 displays the Calculate Flow-Through Factor Results menu item in the Provision and Estimated Payments datasets.

For more information, refer to the Flow-Through section.

Currency Rates

The Currency Rates screen is located in a Provision dataset under Data Entry > Dataset > Administration > Dataset Parameters. This screen is used to populate currency rates for a specific dataset.

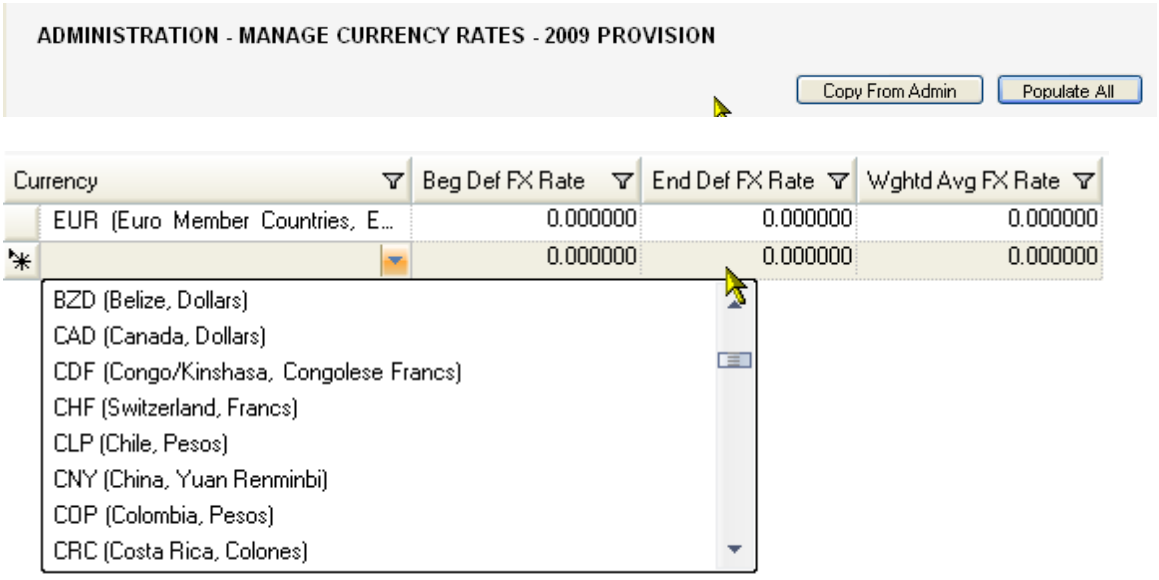
This screen is only available when the CurrencyRates dataset parameter is added with a Parameter Value of Y.

Screen Entry Fields
Symbol
Select a Currency Symbol from the drop-down list.

Rates
Enter the Beginning Deferred FX, Ending Deferred FX, and Weighted Average FX rates.

Notes
- This screen in used in the Mass Update Rates feature, with which you can apply Tax and Currency Rates on a universal basis to datasets.
- For information on overriding rates, see the Override Option page.

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Country Rates

The Country Rates screen is located in a Provision dataset under Data Entry > Dataset > Administration > Dataset Parameters. This screen is used to populate rates for a country for a specific dataset.

This screen is only available when the CountryRates dataset parameter is added with a Parameter Value of Y.

Screen Entry Fields

Code

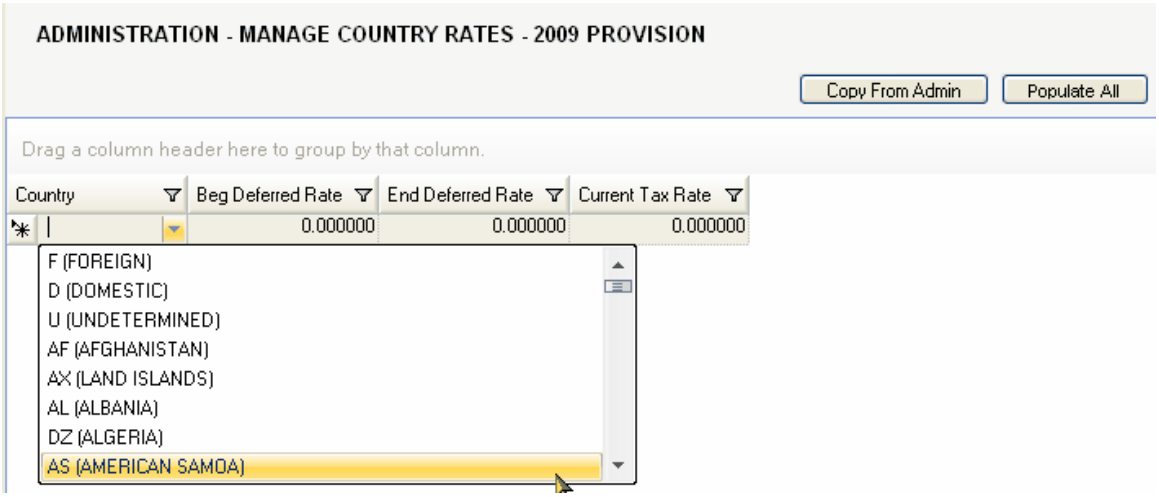
Select a Country Code from the drop-down list.

Rates

Enter the Beginning Deferred, Ending Deferred, and Current Tax rates.

Notes:

- This screen in used in the Mass Update Rates feature, with which you can apply Tax and Currency Rates on a universal basis to datasets.
- For information on overriding rates, see the Override Option page.



State Rates

The State Rates screen is located a the Provision dataset under Data Entry > Dataset > Administration Dataset Parameters. This screen is used to populate state rates for a specific dataset.

This screen is only available when the StateRates dataset parameter is added with a Parameter Value of Y.

Screen Entry Fields

Code

Select a State Code from the drop-down list.

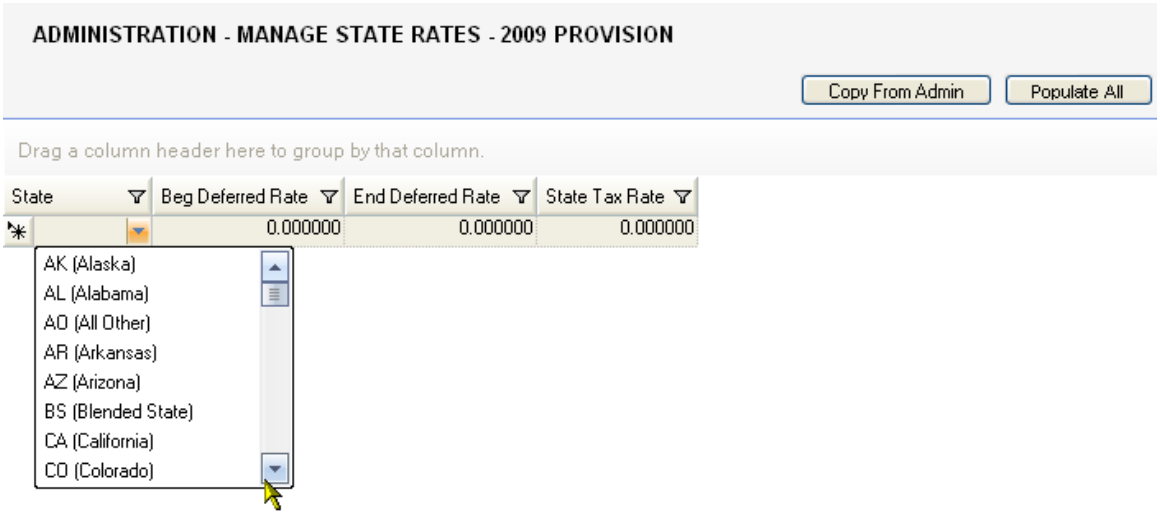
Rates

Enter the Beginning Deferred, Ending Deferred, and State Tax rates.

Notes:

- This screen in used in the Mass Update Rates feature, with which you can apply Tax and Currency Rates on a universal basis to datasets.
- For information on overriding rates, see the Override Option page.

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Mass Update Rates

The Mass Update Rates feature of the system was created to provide the ability to apply Tax and Foreign Currency Rates on a universal basis to datasets. Mass Update Rates is maintained in the Administration area. There are separate rates for each Country and State, as well as the FX rate for Currency. New columns were added to track rates: Beginning Deferred Rate, Ending Deferred Rate, Current Tax Rate, Beginning FX (Spot) Rate, Weighted FX Rate, Ending FX (Spot), and State Tax Rate. There are also options to override rates.

Mass Update Rates is uploaded to a dataset from the Manage States and the Manage Countries and Currencies screens in the Administration area once the proper parameters have been added. Mass Update Rates only automatically populates a dataset once. After this initial population, all rate changes must be made manually to the dataset.

Note: Mass Update Rates can be used for the Provision and Estimated Payments datasets.

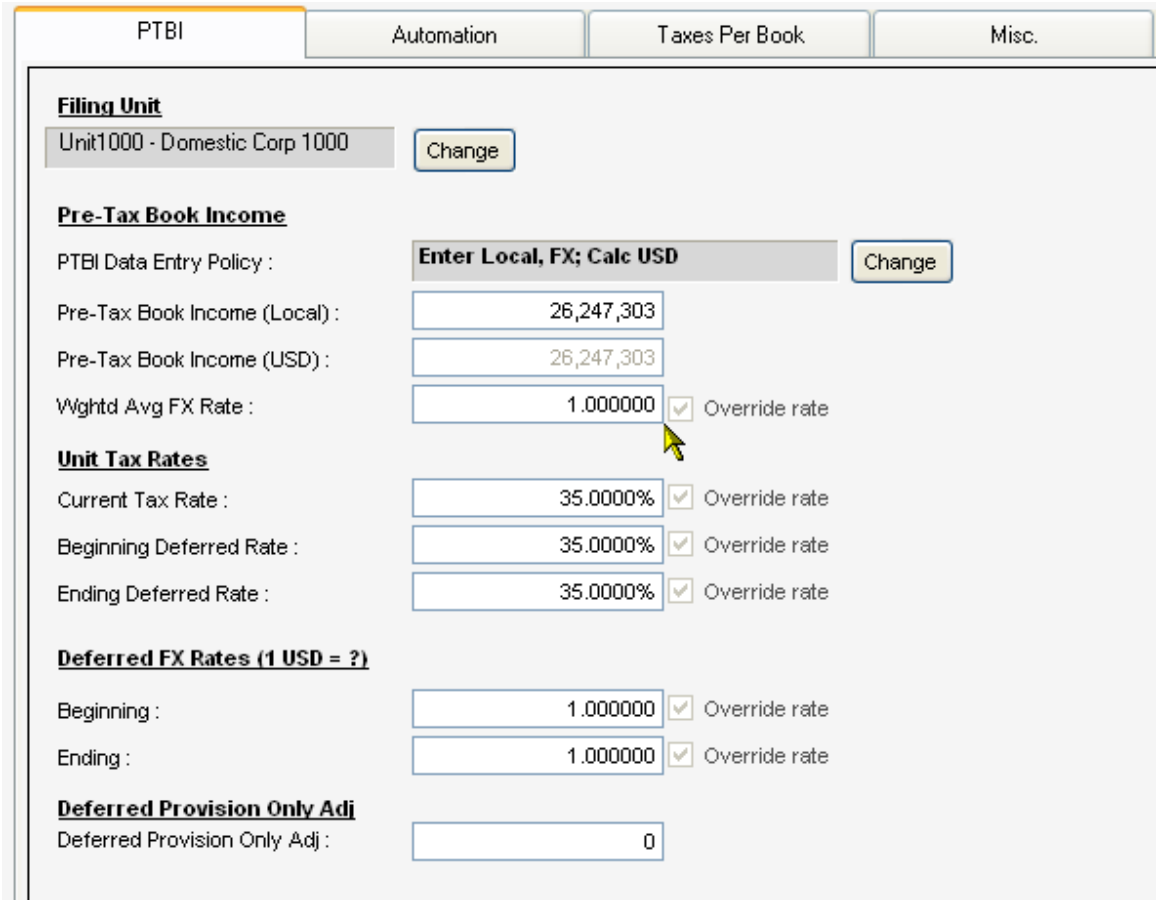
Creating Mass Update Rates

This section describes the process of creating Mass Update Rates.

1. Select the Administration area and click System > Manage Countries/Currencies to populate Countries and Currencies with their rates:

2. Select the Administration area and click Manage States > States to populate States with their rates:

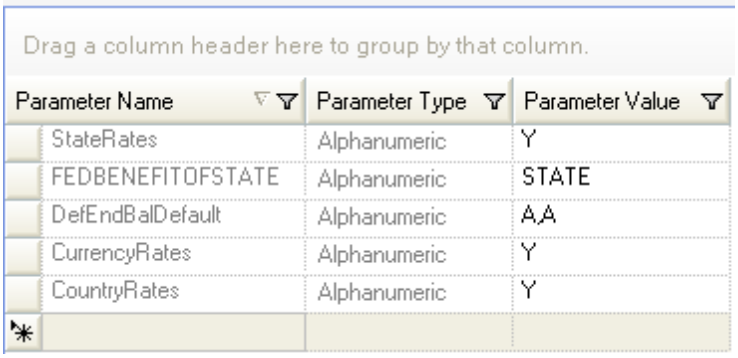
Note: All units that were created before the creation of Dataset parameters are automatically populated with default values. The default Rate values are 0% for Tax and 1 for FX.



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Select a Provision dataset and click Data Entry > Dataset > Administration > Dataset Parameters to display administrative options for adding these dataset parameters:

- CountryRates
- CurrencyRates
- StateRates

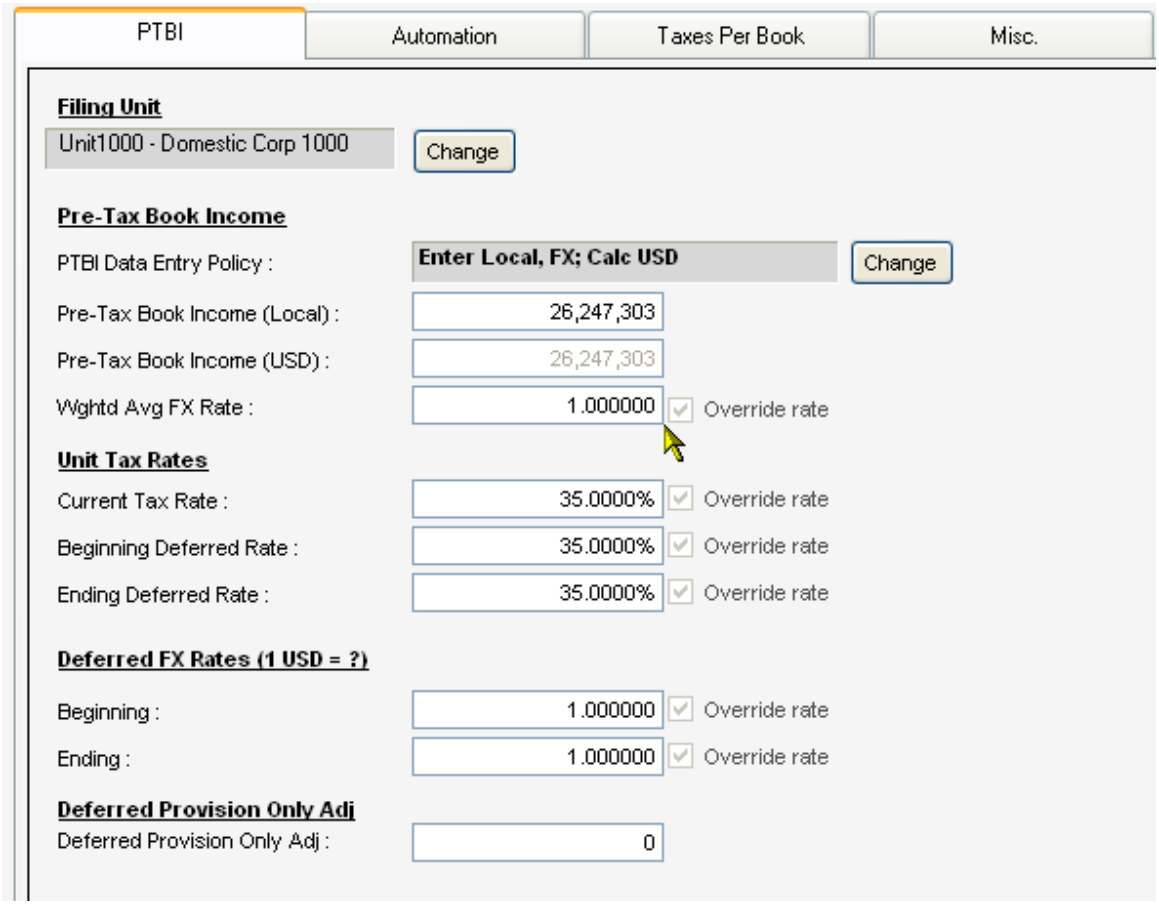

Drag a column header here to group by that column.

Parameter Name	Parameter Type	Parameter Value
StateRates	Alphanumeric	Y
FEDBENEFITOFSTATE	Alphanumeric	STATE
DefEndBalDefault	Alphanumeric	A,A
CurrencyRates	Alphanumeric	Y
CountryRates	Alphanumeric	Y

Add the above parameters with the Parameter Value of Y.

Note: After the creation of these parameters, the Override Rate options for the Federal and State levels are now visible in the Unit and State Details screens. Because States, Countries, and Currencies have not been populated, the Override Rate functionality is visible in Read-only mode. All units created at this point are automatically populated with the default Rate values of 0% for Tax and 1 for FX.

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There are two ways to initially populate State, Country, and Currency with Mass Update Rates:

I. The rates can be pulled from the Administration area to populate the lists:

1. Select the Provision dataset.
2. Click Data Entry > Dataset > Administration > Currency Rates, Country Rates, or State Rates.
3. Click Populate All to pull all rates.

II. The alternative method is to set individual rates at the Dataset level:

1. Select the Provision dataset.
2. Click Data Entry > Dataset > Administration > Currency Rates, Country Rates, or State Rates.
3. Click Create New and select a code from the Symbol/Code drop-down list.
4. Click Save New. The system automatically populates the rates for this Symbol/Code with the existing Mass Update Rate.

Notes:

- Rates can be kept or changed at the Dataset level.
- To refresh Dataset level rates with rates maintained in the Administration area, click the Copy From Admin button.

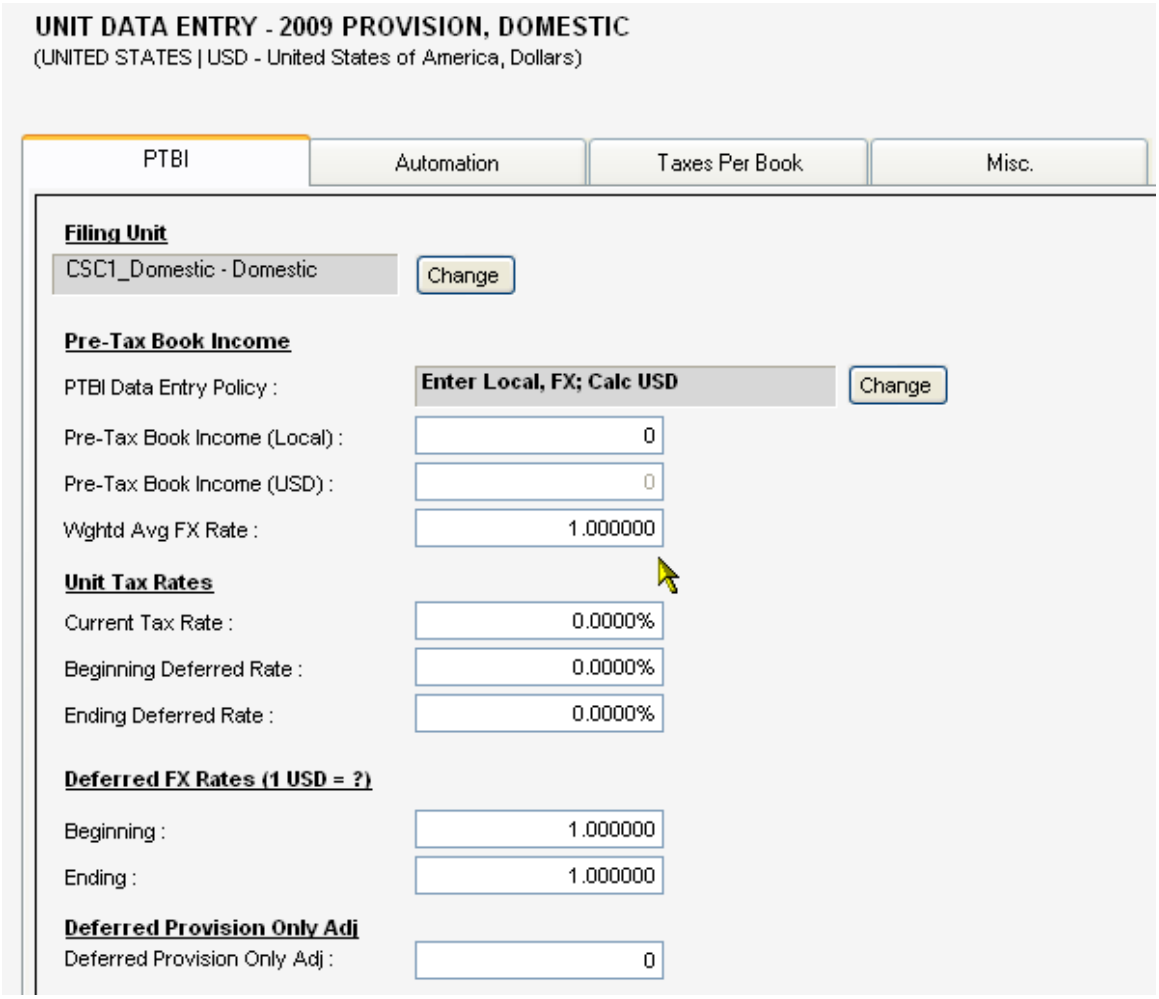
Override Option

When you create a new unit, it uses the rates set at the dataset level as the default. Override Rate options in the Unit and State Details screens are now Read/Write. The default for the Override Rate options is unselected. When the Override Rate check box is selected, the rate becomes the rate at the Unit level, not for the entire dataset.

There are three views of the Override functionality in the Unit and State Details screens.

- Before parameters and rates are set, units that are created are populated with Default rates. No Override Rate functionality is available. All rates set through the Unit and State Details screens work at the Unit level only.

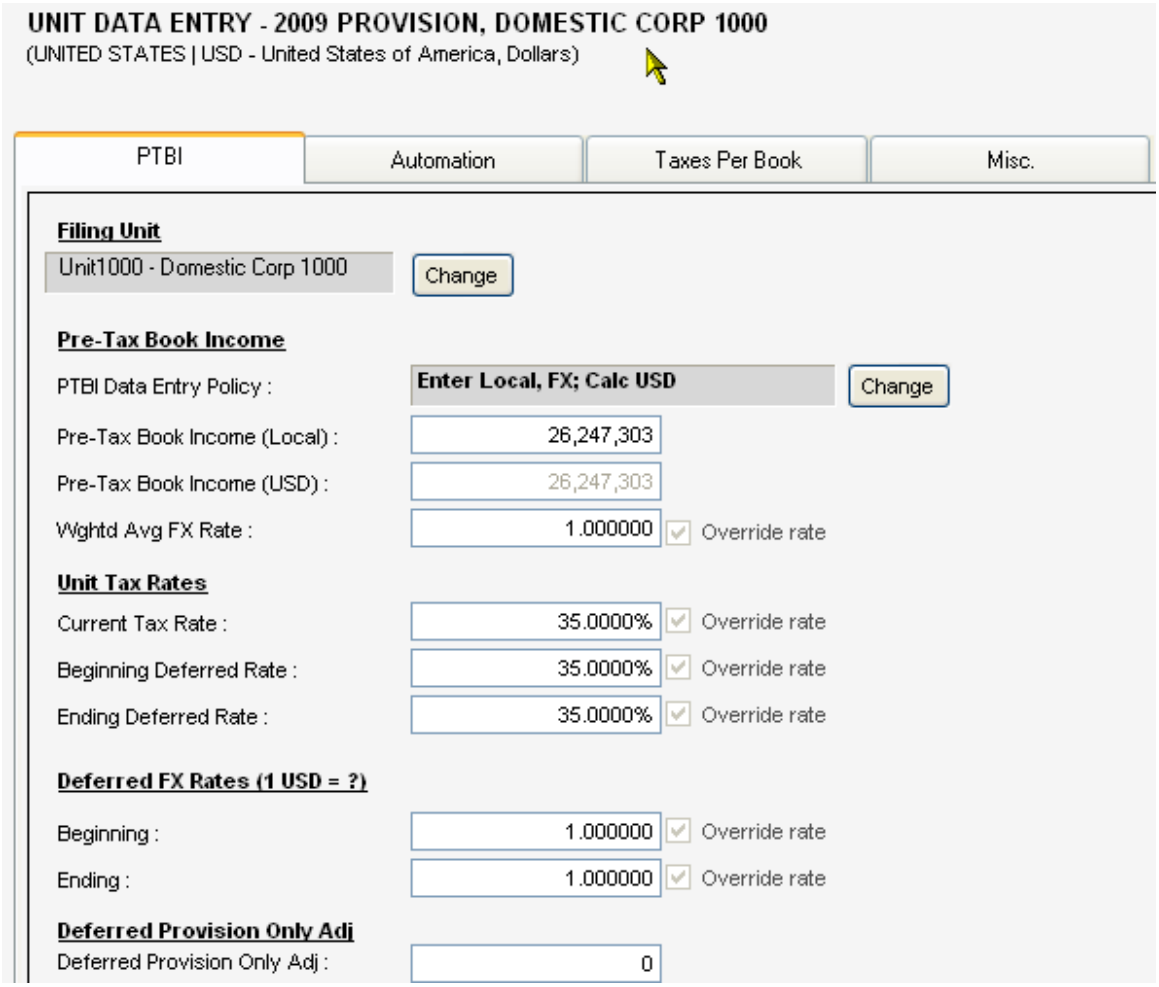
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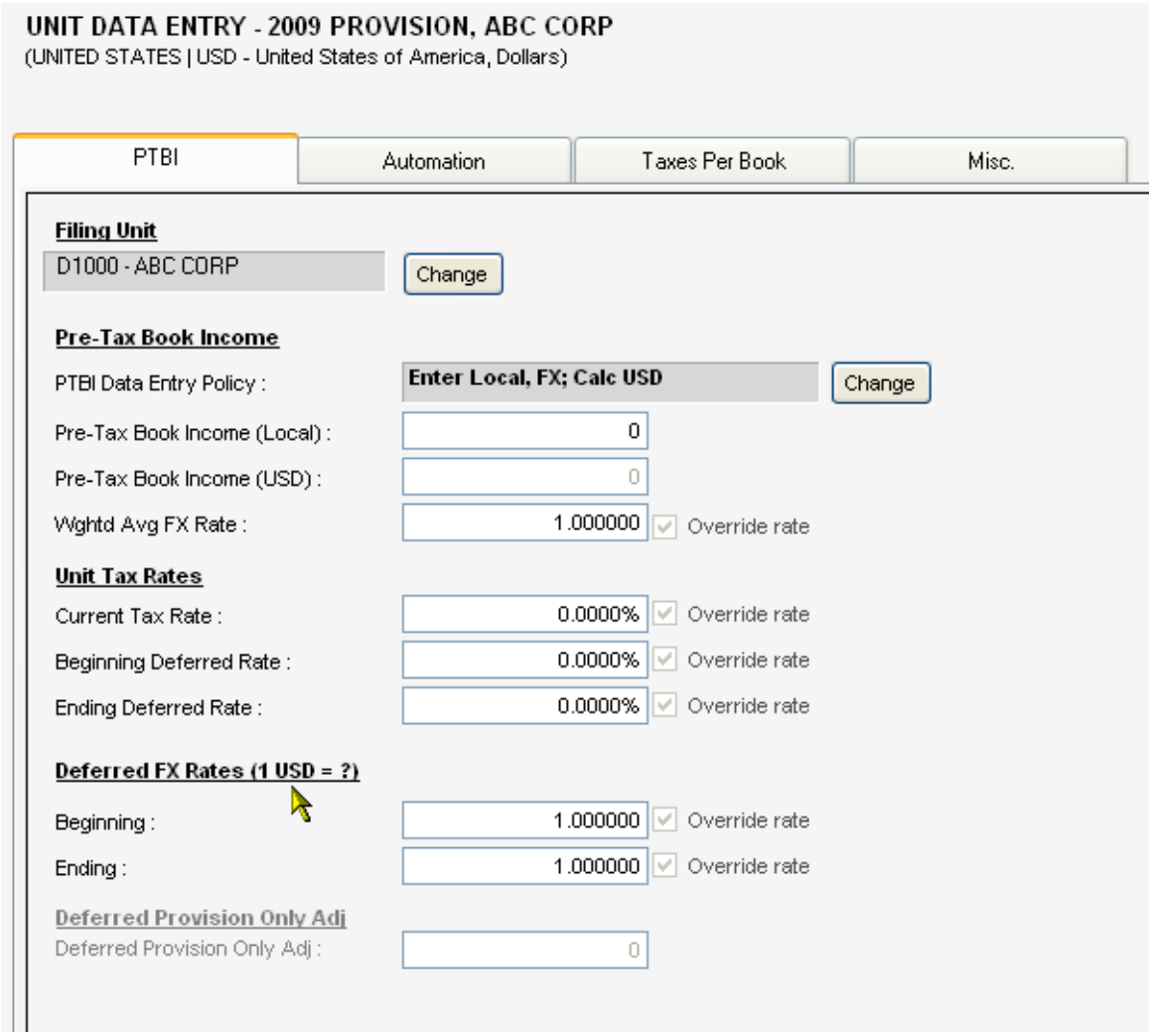
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- Units created after parameters are set, but before States, Countries, and/or Currencies are populated, use Default rates. Override Rate functionality is available in Read-only mode.
- Units created after States, Countries, and/or Currencies are populated use Dataset level rates and have Override Rate functionality available.

Example: Read-only mode

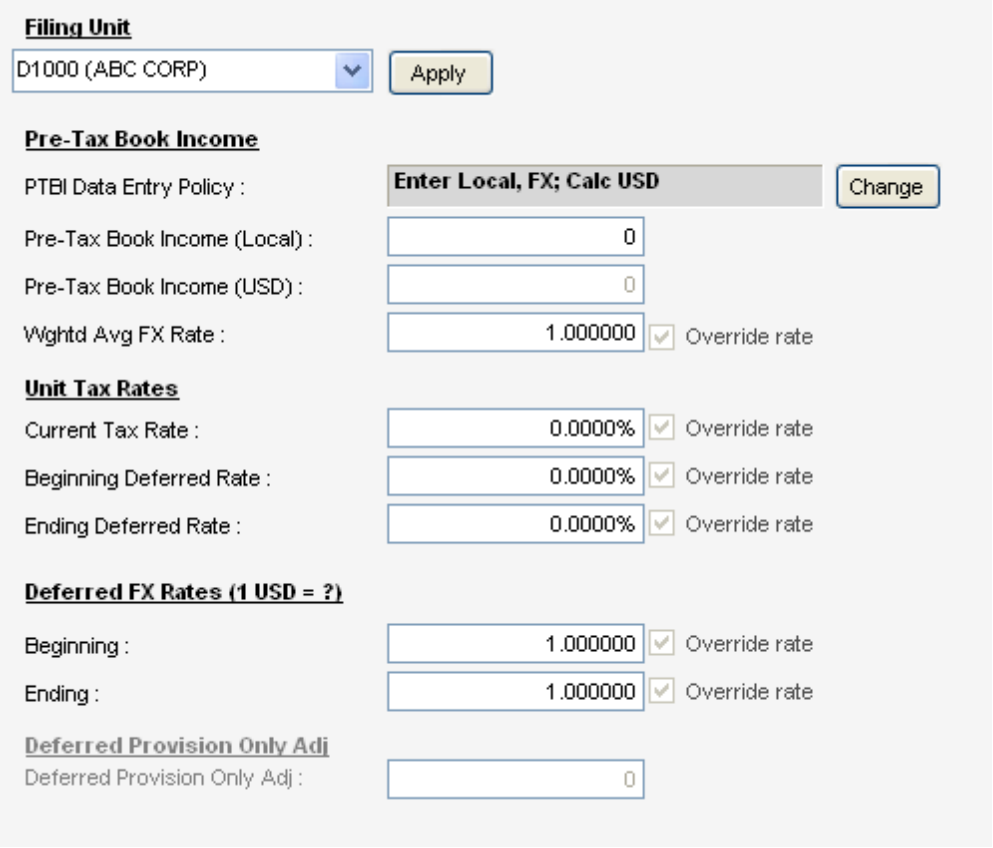


Before parameters and rates are set, units that are created are populated with the Default rates of 0% for Tax and 1 for FX. No Override Rate functionality is available.



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Units created after parameters are set, but before any rates are set, are populated with the Default rates of 0% for Tax and 1 for FX. Override Rate functionality is available in Read-only mode (because the rates have not yet been populated).



After parameters and rates are set, units that are created are populated with the existing Mass Update Rate. Override Rate functionality is available in Read/Write mode. No Override Rate boxes are selected.

Note: Rates used in this example are 10% for Countries and 21 for FX.

Drag a column header here to group by that column.

Code	Name	Beginning Deferred Rate	Ending Deferred Rate	Current Tax Rate
F	FOREIGN	0.000000	0.000000	0.000000
D	DOMESTIC	0.000000	0.000000	0.000000
U	UNDETERMINED	0.000000	0.000000	0.000000
AF	AFGHANISTAN	10.000000	10.000000	10.000000
AX	LAND ISLANDS	0.000000	0.000000	0.000000
AL	ALBANIA	0.000000	0.000000	0.000000

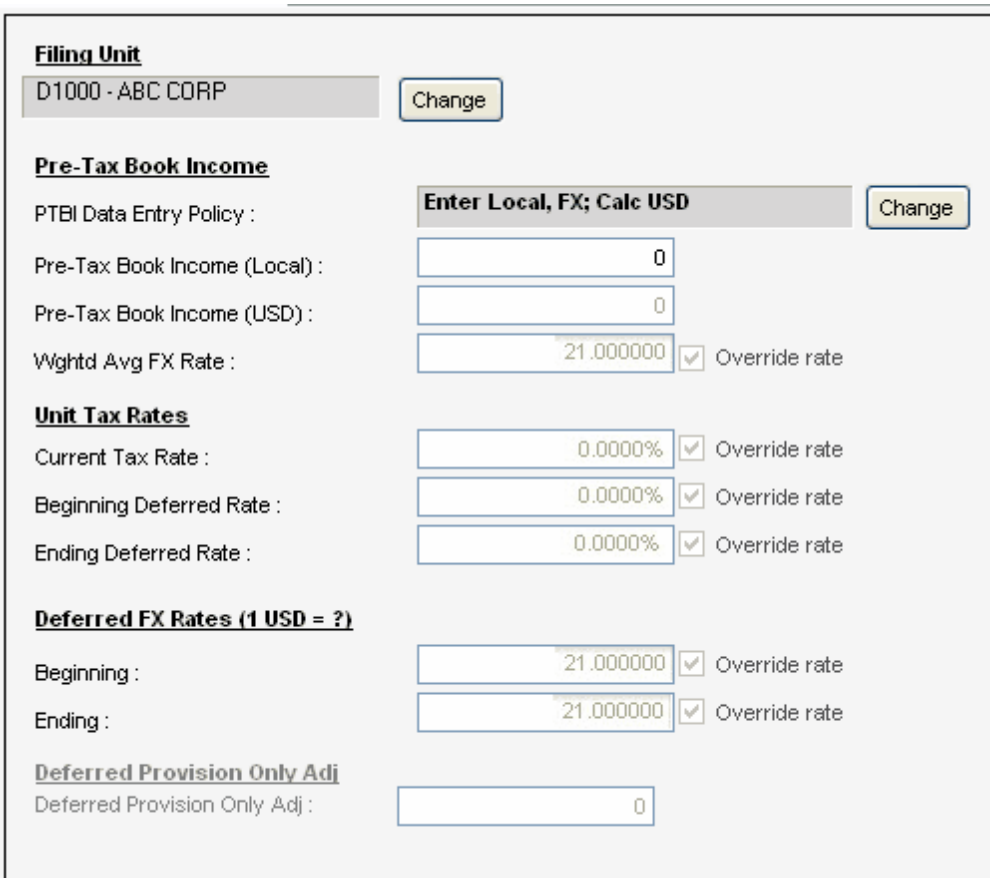
Drag a column header here to group by that column.

Symbol	Name	Beginning FX Rate	Ending FX Rate	Weighted FX Rate
UND	UNDETERMINED	1.000000	1.000000	1.000000
AED	United Arab Emirates, Dirhams	1.000000	1.000000	1.000000
AFN	Afghanistan, Afghanis	21.000000	21.000000	21.000000
ALL	Albania, Leke	1.000000	1.000000	1.000000
AMD	Armenia, Drams	1.000000	1.000000	1.000000
ANG	Netherlands Antilles, Guilders (also called Florins)	1.000000	1.000000	1.000000
AOA	Angola, Kwanza	1.000000	1.000000	1.000000

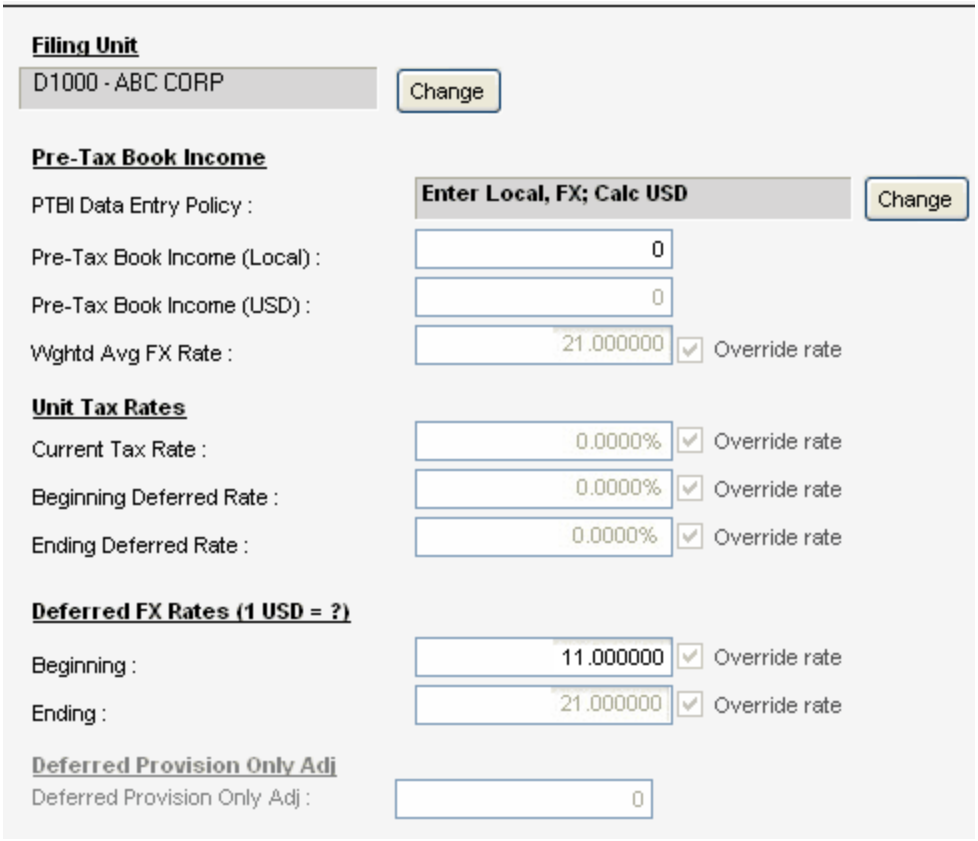
Drag a column header here to group by that column.

Code	Name	Unit Type	Country Nam	Currency Sym
CSC1_Domestic	Domestic	Domestic	US (UNITED...	USD (United St...
CSC1_Foreign	Foreigh	Foreign	F (FOREIGN)	FJD (Fiji, Dollars)
CSC1_Worldwide	Worldwide	Domestic	D (DOMESTIC)	USD (United St...
CSC1_X	SUBCON TEST	Domestic	US (UNITED...	USD (United St...
D1000	ABC CORP	Domestic	US (UNITED...	USD (United St...
D2000	DEF CORP	Domestic	US (UNITED...	USD (United St...
D3000	GHI Corporation	Domestic	US (UNITED...	USD (United St...
D4000	JKL Corporation	Domestic	US (UNITED...	USD (United St...
D5000	TGIF Inc.	Domestic	US (UNITED...	USD (United St...
D6000	Lease Inc.	Domestic	US (UNITED...	USD (United St...
D7000	LBT Corp	Domestic	US (UNITED...	USD (United St...

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Filing Unit
D1000 - ABC CORP
Change
Pre-Tax Book Income
PTBI Data Entry Policy :
Enter Local, FX; Calc USD
Change
Pre-Tax Book Income (Local) :
0
Pre-Tax Book Income (USD) :
0
Wghtd Avg FX Rate :
21.000000
Override rate
Unit Tax Rates
Current Tax Rate :
0.0000%
Override rate
Beginning Deferred Rate :
0.0000%
Override rate
Ending Deferred Rate :
0.0000%
Override rate
Deferred FX Rates (1 USD = ?)
Beginning :
21.000000
Override rate
Ending :
21.000000
Override rate
Deferred Provision Only Adj
Deferred Provision Only Adj :
0

After parameters and rates are set, units that are created are populated with the existing Mass Update Rate. Override Rate functionality is available in Read/Write mode. However, the Override Rate box for the Beginning Deferred FX rate is selected and the rate entered is 11.



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Additional Information

Here are some important points to remember:

- The Mass Update Rate process works the same for the Provision and Estimated Payments datasets.
- All rates move with a dataset when it is rolled over or copied.

- Deleting a dataset does not affect any rates, including the Mass Update Rate, for the remaining datasets.

- When a PTBI Data Entry Policy is selected for Enter Local, USD, FX and the Override Rate box is not checked for the Weighted Average FX Rate, even though the policy states you can enter a value, the Weighted Average FX Rate remains Read-only when Mass Update Rate parameters are applied.

Deferred Analysis

Deferred Analysis defaults are accessed in the Data Entry area > Provision > Dataset and in the Data Entry area > Interim > Actual > Dataset. The Deferred Analysis screen is informational only. You cannot enter any data.

The Deferred Analysis screen is populated automatically by the system using the configuration set up in the Manage Deferred Rollforwards Dataset level screen.

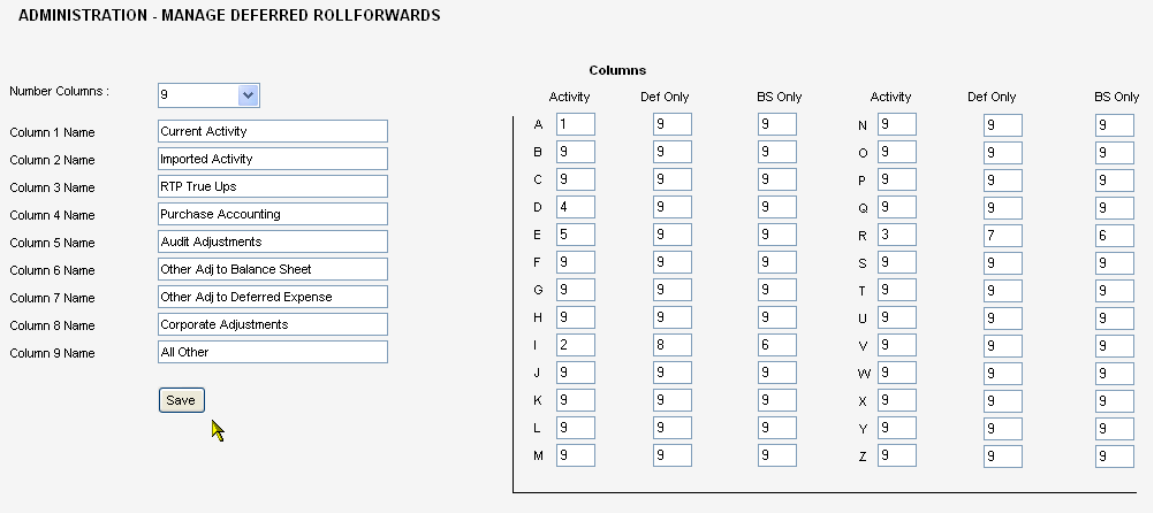
- Columns with more than one source tag have a status of Read Only - Multi Tag.
- The column designated with the DefEndBalDefault dataset parameter has a status of End Bal Post. This column is where the difference is posted when Ending Balances are entered vs Activity for Temporary Differences.

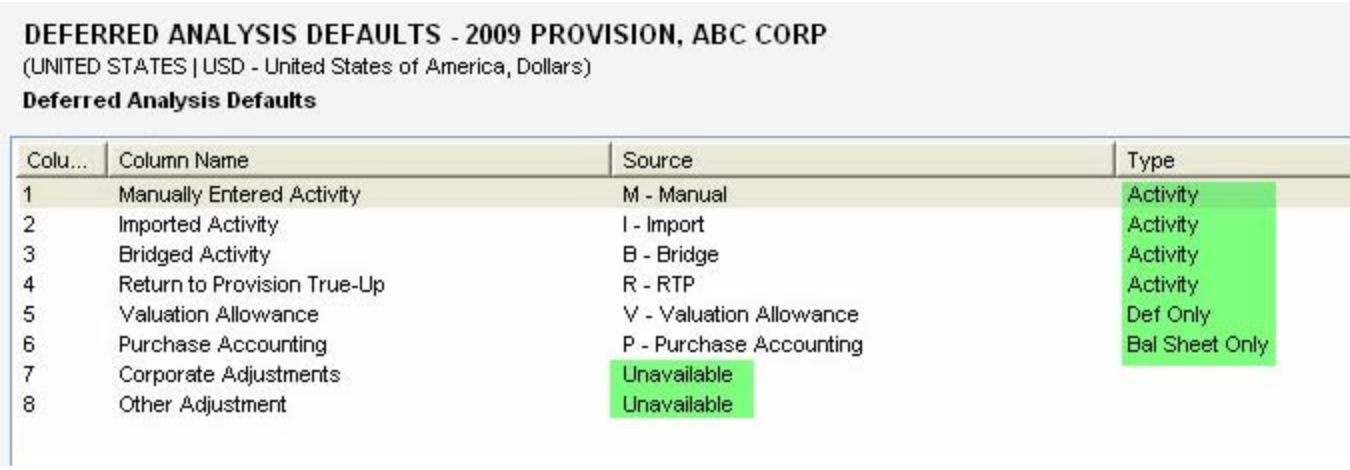
Note: If more than one source tag is set to the same column as the DefEndBalDefault column, the DefEndBalDefault column will have a status of Read Only - End Bal Post.

In the screen shots below, the following occurs:

- In the Deferred Analysis screen, columns 1-4 are Activity because the column number is entered once in the Activity Column for tags M, I, B, R in Manage Deferred Rollforwards.
- In the Deferred Analysis screen, column 5 is Def Only because the column number is entered once in the Def Only Column for tag V in Manage Deferred Rollforwards.
- In the Deferred Analysis screen, column 6 is Bal Sheet Only because the column number is entered once in the Bal Sheet Only Column for tag P in Manage Deferred Rollforwards.
- In the Deferred Analysis screen, columns 7 and 8 are Unavailable since the column number is entered multiple times for multiple tags in Manage Deferred Rollforwards.

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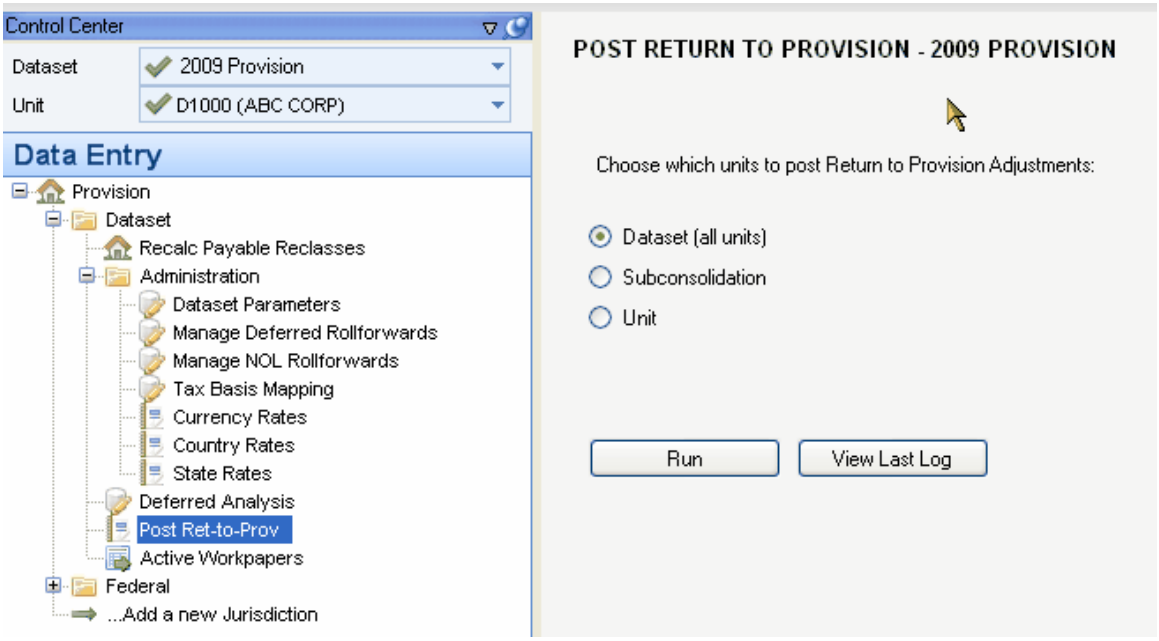


Post Ret-To-Prov

The Post Ret-to-Prov option is now under Dataset in the Navigator in the Data Entry area. The RTP posting can be performed on a dataset, sub-consolidation, or unit basis. The RTP posting activates the units/states which are not active, in the related provision dataset (RTP Provision). If a posting is generated for any non-activated units/states, rates will be copied from the related return dataset. The State RTP correctly allocates the amount for the return basis provision between the RTP PERM and RTP TEMP components. When using the automatic RTP posting functionality, if one of the datasets (Provision or Return) has a state with an apportionment percentage that does not equal 100% the NC_ postings for perms and temps are broken down correctly between NC_PERM and NC_TEMP.

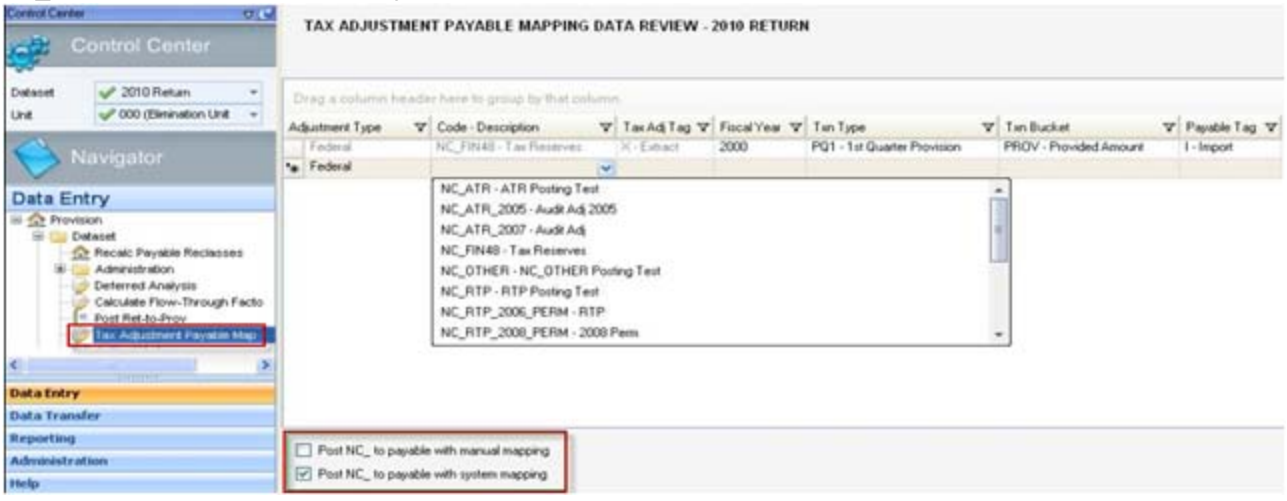
To post the return to provision select Post Ret-to-Prov and choose Dataset (all units), Sub-consolidation, or Unit. Click **Run**. The data will be posted to the units.

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Tax Adjustment Payable Mappings

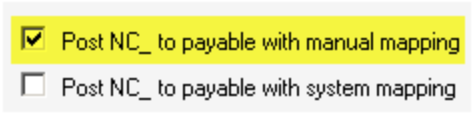
The mapping screen for the **Tax Adjustment Payable Mappings** allows you to designate how the adjustments with the NC_ (Non-Cash Tax Adjustments) are posted into the Payable. The functionality allows you to determine how adjustments such as NC_RTP, NC_ATR, NC_OTHER, NC_FIN48 and other items will be posted.

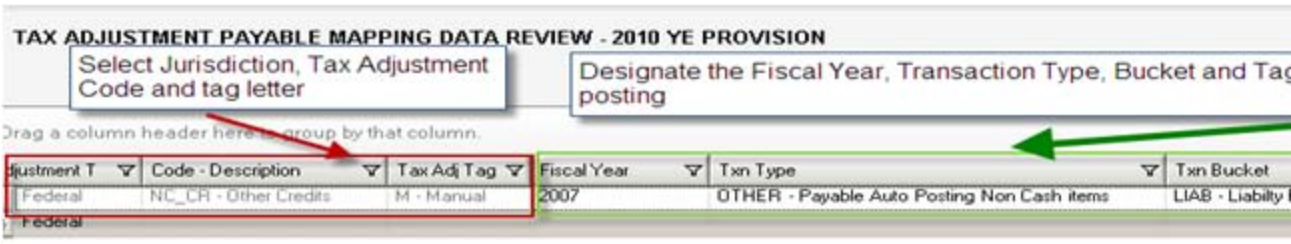


An administrator has the ability to choose one or both of the following options to setup **dataset parameters** within the application. These check box's were made available to make the set up of these parameters more efficient. If you want the parameter set up for all datasets you will need to access the **Admin area**, **Manage Configurations**.

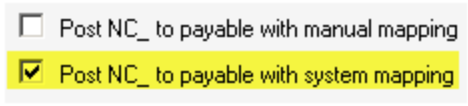
You have the following options for posting payables:

- To configure specific Non Cash tax adjustment code(s) to be posted to the payable select the **Post NC_ to payable with manual mapping,** to enable the *mapping functionality*



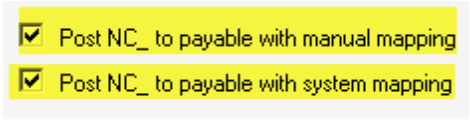


- To enable the system functionality of posting Non Cash tax adjustment codes (NC_RTP, NC_ATR, NC_OTHER) to the payable, select the **Post NC_ to payable with system mapping,** to utilize the *existing functionality*



Warning: If these tax adjustments are also mapped in the Tax Adjustment Payable Mapping screen, they will post in the payable twice.

- Use a combination of the two, enable system functionality and configure other Non Cash tax adjustment codes to post to the payable

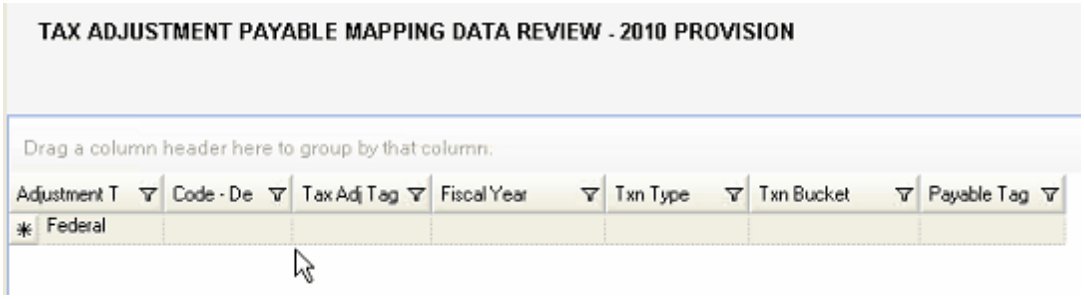


Note:

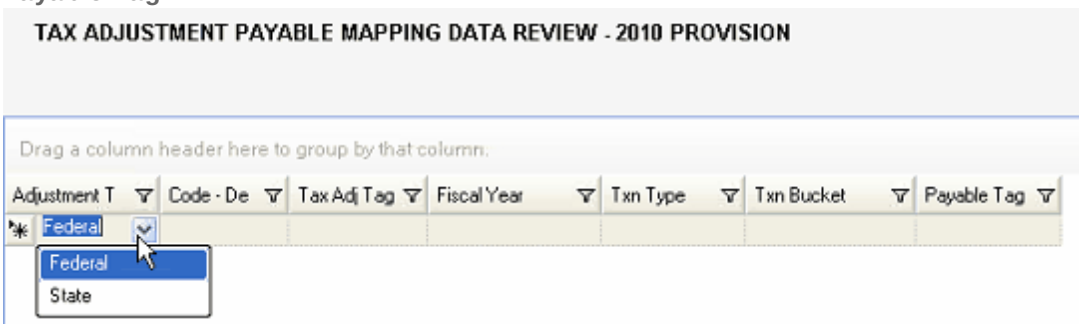
- A **Tool Tip** displays when you scroll over the options to enable the system functionality of posting select tax adjustments.
- You can check **both** box's and use a combination of the two methods. For example, if you want to manually configure all the NC_ adjustments *except* NC_RTP, NC_ATR, NC_OTHER you would check the **Post NC_ to payable with system mapping,** and utilize the existing functionality. Next, select the **Post NC_ to payable with manual mapping,** to enable the manual mapping functionality.

Select the tax adjustments for payable mapping

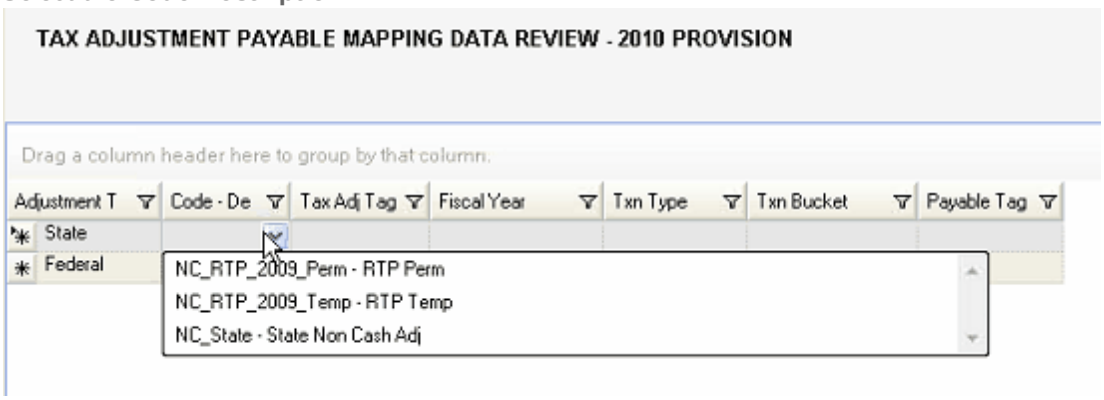
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The **Tax Adjustment Payable Mappings** are available at the **Federal** and **State** adjustment levels. Select the **Code-Description**, **Tax Adj. Tag**, **Fiscal Year**, **Txn Type**, **Txn Bucket**, and **Payable Tag**.

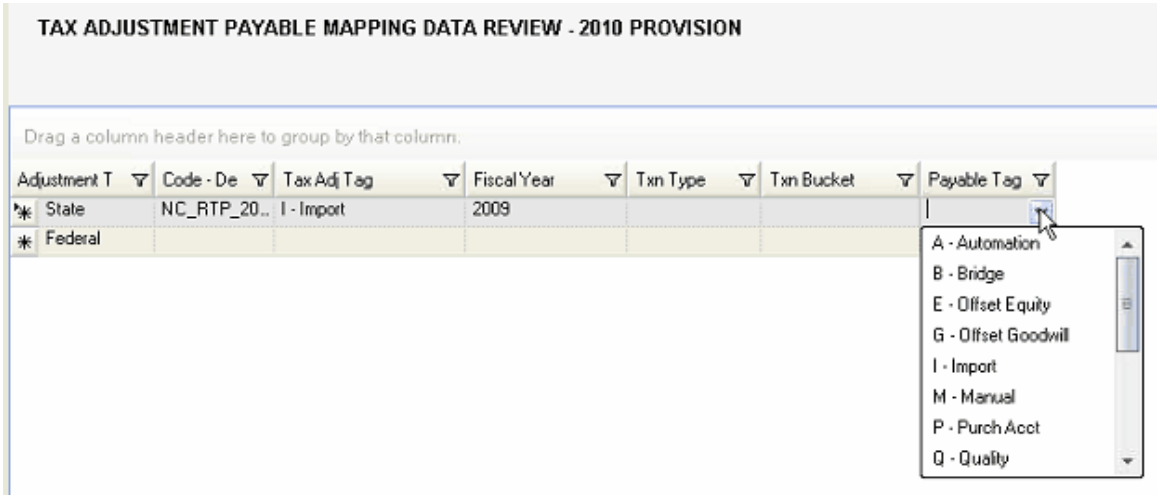


Select the **Code-Description**

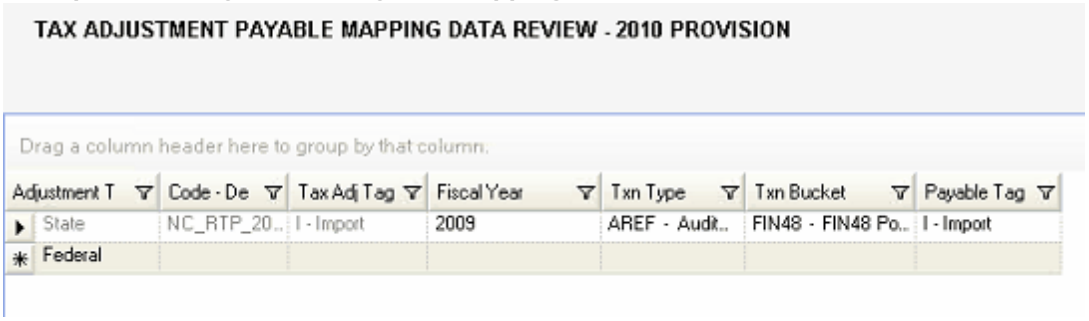


The **Payable Tag** determines how the adjustment will be tagged within the Payable. You can configure the settings on a NC_ basis if you want to set up a parameter.

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Example: Tax Adjustment Payable Mapping



Active Workpapers

Active Workpapers is located under Data Entry > Dataset in the Provision, Estimated Payments, and Interim datasets. Active Workpapers enables Excel-based workpapers to be embedded within a dataset. Cells can directly relate to data fields in the system.

- Allows you to design worksheets which can pull raw data found in one or many units, such as PTBI, Perms, Temps, etc. Then using the Excel functionality of formulas, mathematical logic can be built using additional information to create either Ad Hoc reports or to populate the results back to one or many unit's data entry fields in the dataset.
- Users who have externally maintained Excel spreadsheets that track or calculate historic items, such as Capital Loss Carryovers, 382 or SRLY NOL Limitation, State Margin Tax, can upload those spreadsheets. Each period a cell references can be adjusted to choose that year's allowable portion.
- The functionality also allows for data to be reclassed from one unit to another for reporting purposes or to simulate or branch relationships.
- Workbooks populated with data and mappings can be attached to a Dataset, Unit, State or Component depending on the level of detail with which the user is working.
- A subset of state calculated values can now be pulled into AWPs in both Local and Reporting currencies at the Unit, Sub-Consolidated and Consolidated levels.

Cell highlighting colors depending on AWP action

- SET > Orange
- GET > Blue
- SYN > Green

GET Amounts Added

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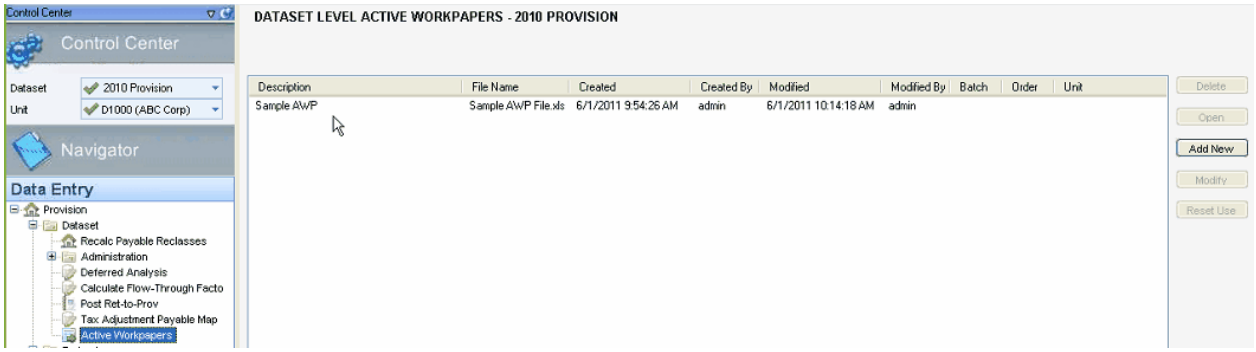
- Payable
  - ➢ Pay ~ Payable Entry & State Pay ~ State Payable Entry
    - – Choose Beginning Balance or Ending Balance by Payable Transaction Bucket by Year for each Jurisdiction/State

GET/SET/SYN Amounts Added

- Alternative Minimum Tax
  - ➢ AMT~ AMT Automation
    - – Choose AMT Adjustments, AMT Rate, AMT After Tax Adjustments and AMT NOL C/O Balance in Local or Reporting Currency

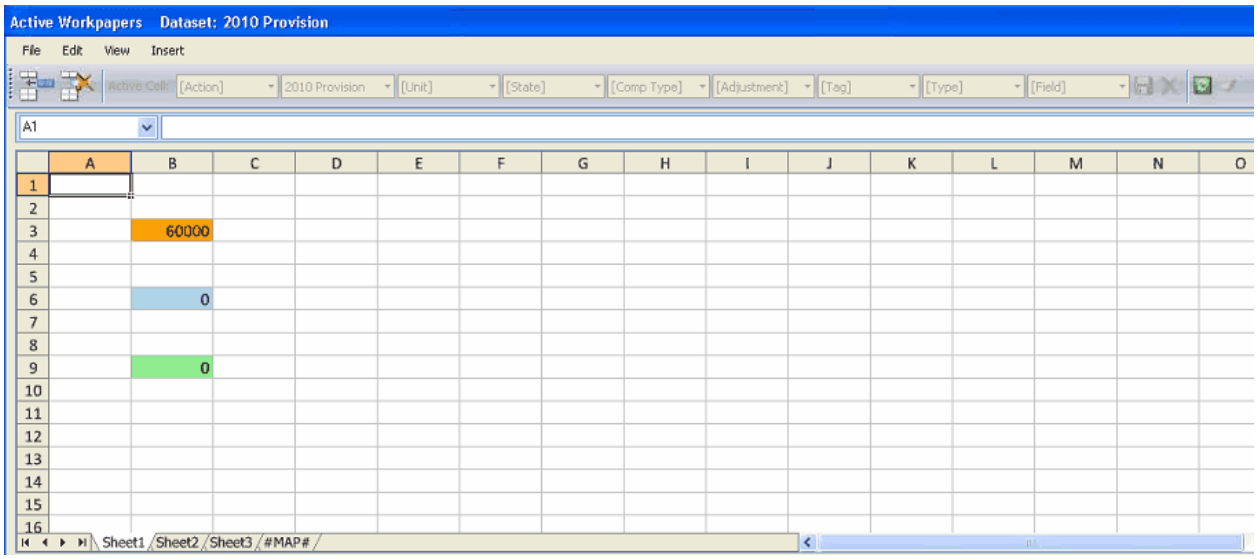
The Active Workpapers functionality requires an additional license to use. If you are interested in this functionality and have not yet seen a demo, please call your Account or Client Manager to set up a demo.

Note: For more information, please refer to the Active Workpapers user manual.

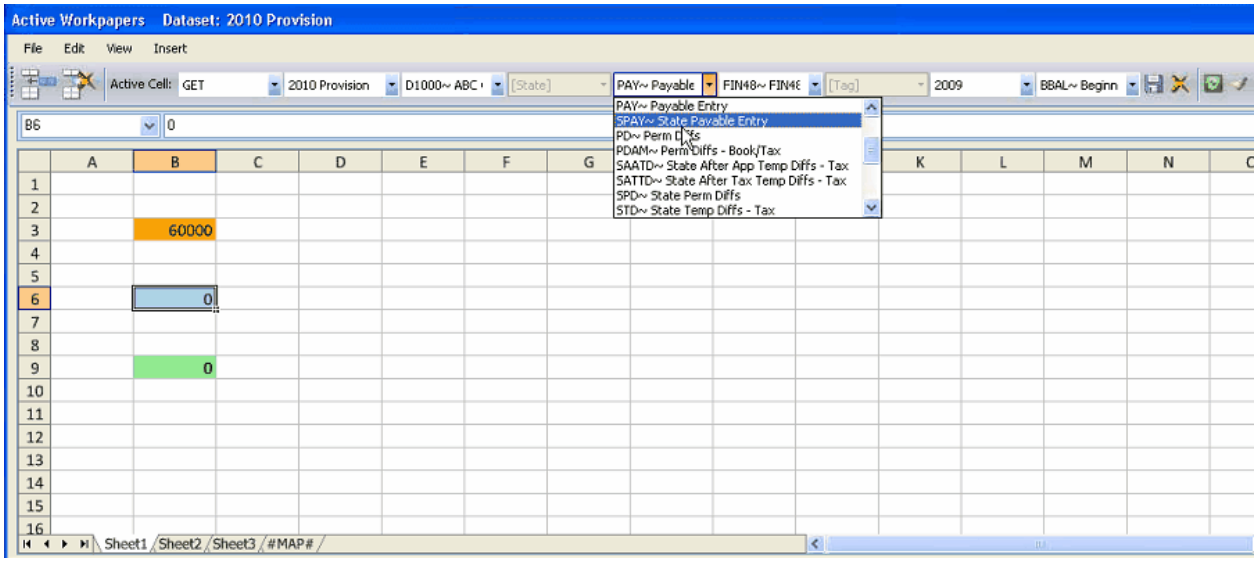


There are three colors displayed on the Active Workpaper grid.

- Orange - SET
- Blue - when you GET
- Green - when you SYN



In version 8.0, you have the ability to GET payable balances by Bucket, Jurisdiction, and Year. Payable and State Payable entry options allow you to pull certain balances by Bucket, by Year, for beginning and ending balances. When you select the State drop-down the state options become available.

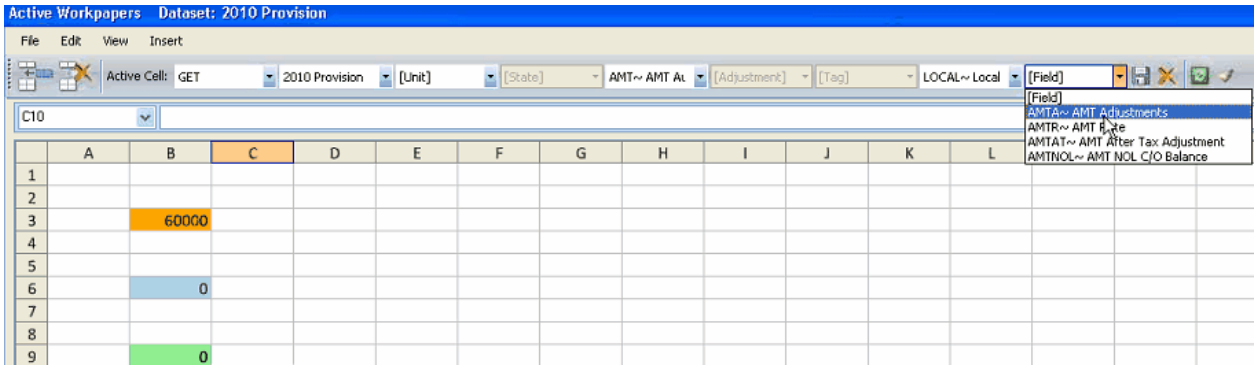


You have the ability to GET and SET the items that are within the Alternative Minimum Tax area on the Unit details.

AMT Items:

- AMT Adjustments Items
- AMT Rate
- AMT After Tax Adjustment
- AMT NOL C/O Balance

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Jurisdiction Management

Jurisdiction Management is only available in an Estimated Payments dataset in Data Entry > Dataset. An Administrator can configure the percentage of estimated liability in the quarters, the extension payment, and the minimum taxes that may be required. Each jurisdiction, including Federal, needs to be formatted in Jurisdiction Management for data to compute and flow to the Federal Estimated Payments and State Estimated Payments reports. To import jurisdiction management, complete the appropriate fields on the #J# Jurisdictions sheet in the Import Numbers template.

FEDERAL

All Federal data is entered and stored in the Federal area. A unit must have a record in order to enter data. Federal has up to thirteen areas:

- Administration
- Active Workpapers
- Unit Details
- Flow-Through Factors
- Permanent Differences
- PermDiffs - Tax Basis
- Perm Diffs - Book/Tax Basis
- Temporary Differences - Tax Basis
- Temporary Differences - Book/Tax Basis
- After Tax Temporary Differences - Tax Basis
- After Tax Temporary Differences - Book/Tax Basis
- Tax Adjustments
- NOL Temporary Differences - Tax Basis
- Payable Entry
- Inter Company Transaction Entry
- Trial Balance/Tax Basis

Administration

Administrators can access unit dataset parameters which control some unit level features and Journal Entry mappings.

Unit Dataset Parameters

Unit Dataset Parameters are defined in the Navigator under Data Entry > Federal > Administration> Unit Dataset Parameters in the Provision and Estimated Payments datasets and under Data Entry > Actual > Federal > Administration for an Interim dataset. Administrators use unit dataset parameters to change how data is treated or represented within a unit in a dataset.

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Pre-established unit dataset parameters can be added, modified or deleted. When adding or modifying parameters, use care, as they can potentially change calculations across all the units in the dataset. Parameters are pre-defined and are case-sensitive. The Key Type and Value have specific designations for each parameter. Deleting parameters is not recommended, because they may be required for the system to function properly. It is recommended that you de-activate a parameter, rather than deleting it.

To import a new unit dataset parameter, complete the appropriate fields on the #UDSP# UDS Params sheet in the Import Numbers template. For more information on importing, refer to the Importing Templates documentation.

Journal Entries

Journal Entries are defined in the Navigator under Data Entry > Federal > Administration in a Provision dataset and under Data Entry > Actual > Federal > Administration in an Interim dataset. When Journal Entries have been activated, this area allows for mappings to be configured. The Journal Entries screen defines how amounts computed in the provision can flow to journal entry reports.

Journal Entry Mappings are done on a unit-by-unit basis and can be created in one unit and cloned to other units via an import spreadsheet. To import Journal Entry Mappings, complete the appropriate fields on the #JES# Journal Entries and #JETAX# JE Tax Calcs sheets in the Import Numbers template.

Active Workpapers

Active Workpapers is located under Data Entry > Federal in Provision, Estimated Payments, and Interim datasets. Active Workpapers enables Excel-based workpapers to be embedded within a dataset. Cells can directly relate to data fields in the system.

For more information, refer to the active workpapers section in dataset administration.

Data Dimensions

There are two **Data Dimensions** within the application that will be able to provide you with the *true source* of data for all entries

- **Data Source**: Icon for all possible sources (mouse over)
- **Data Source History** for all line items
  - Export to Excel
  - Add Notes

DATA SOURCE

The Data Source column has been created to show every data item available in the application. The **Data Source** column is populated with icons that display and represent the data entry. Data Source/Data Dimensions will enable you to understand the source of particular data.

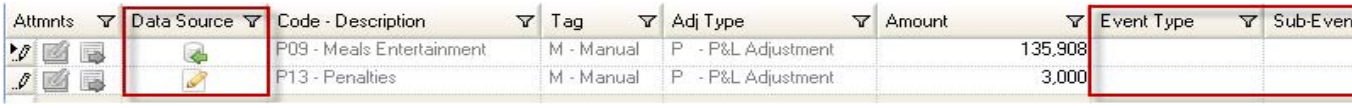
The application displays unique icons for all possible **Data Sources** that will enable you to review the walk of the data at the data level, and the various events that occurred such as when, why, and how data changed. When an amount is changed it will be tracked for that event.



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EVENT TYPE

You have the ability to select an **Event Type** and a **Sub Event Type** for an adjustment however, these are not required fields. You can have just an **Event Type** or both **Event/Sub Event Type** assigned to a line of data for permanent, temporary, and payable items. These fields allow you to add more detail around a line of data to increase its usability.

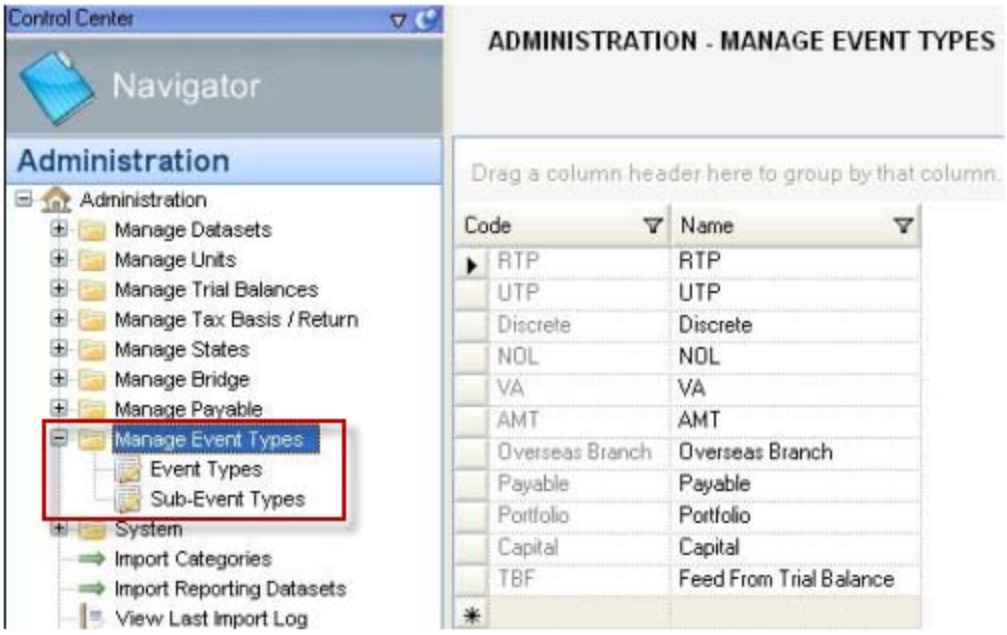


Attmnts	Data Source	Code - Description	Tag	Adj Type	Amount	Event Type	Sub-Even
		P09 - Meals Entertainment	M - Manual	P - P&L Adjustment	135,908		
		P13 - Penalties	M - Manual	P - P&L Adjustment	3,000		

Important: Adding **Event** and **Sub-Event Type** does not make the row a unique entry. A unique **Code-Description** and **Tag** are required.

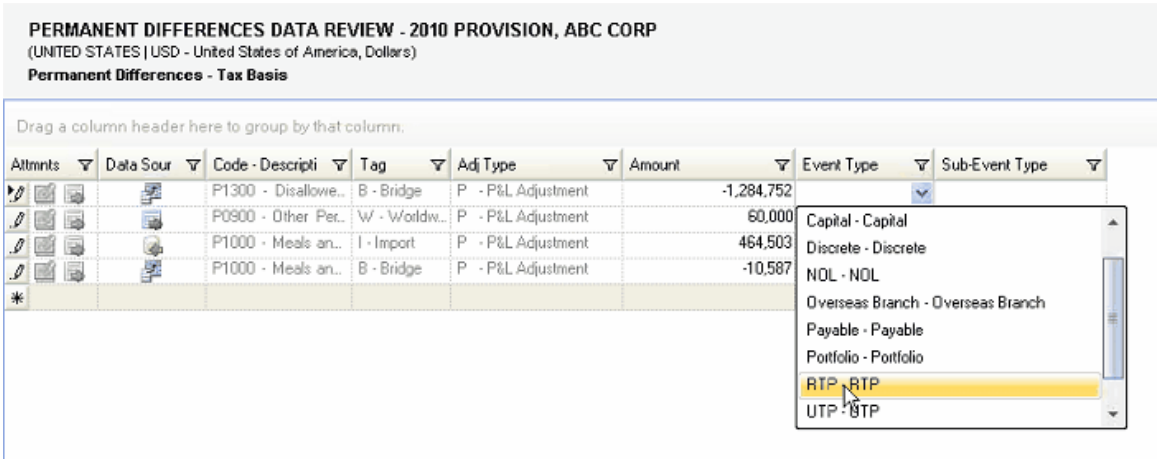
The following is a list of the 11 pre-loaded **Event Types** available which can be modified in **Administration - Manage Event Types**.

1) RTP - RTP
2) UTP - UTP
3) Discrete - Discrete
4) NOL - NOL
5) VA - VA
6) AMT - AMT
7) Overseas Branch - Overseas Branch
8) Payable - Payable
9) Portfolio - Portfolio
10) Capital - Capital
11) TBF - Feed from Trial Balance



Event Types may be selected for an adjustment to increase the usability of tracking the event.

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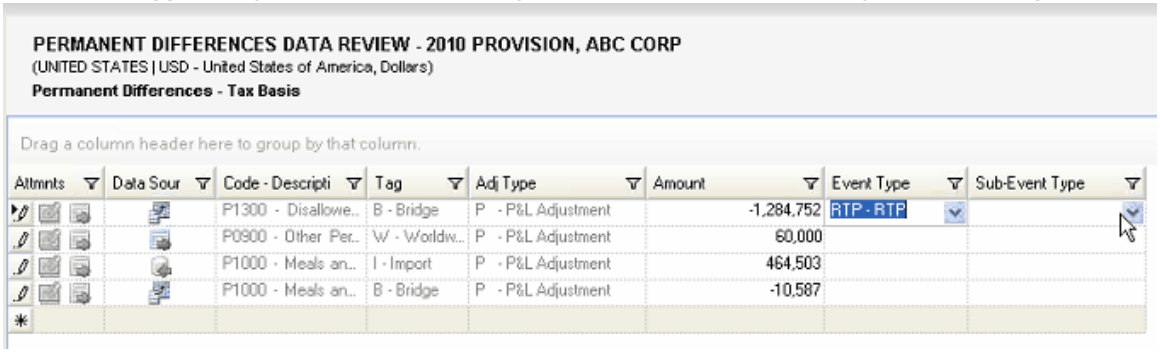


SUB-EVENT TYPE

Sub-Event Types are User-defined fields. The following is a list an *example* of **Sub-Event Types** which can be created and modified in **Administration - Manage Sub-Event Types**.



Sub-Event Types may be selected for an adjustment for additional usability when tracking an event.



NOTES

The **Note** pre-populates with the **Data Source** name that has a secondary source. For certain types of **Notes**, Data Dimension will populate a **Note** for you. You can add data to the note and/or change the note.

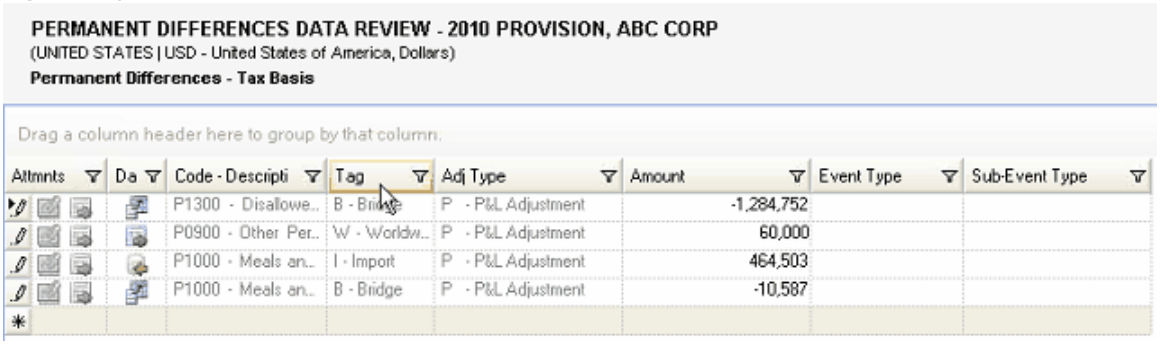


TAG

The **Tag** is still used for identifying which items flow to different columns on the Deferred Balance report. The configuration identifying which items are displayed on a column is still derived by the

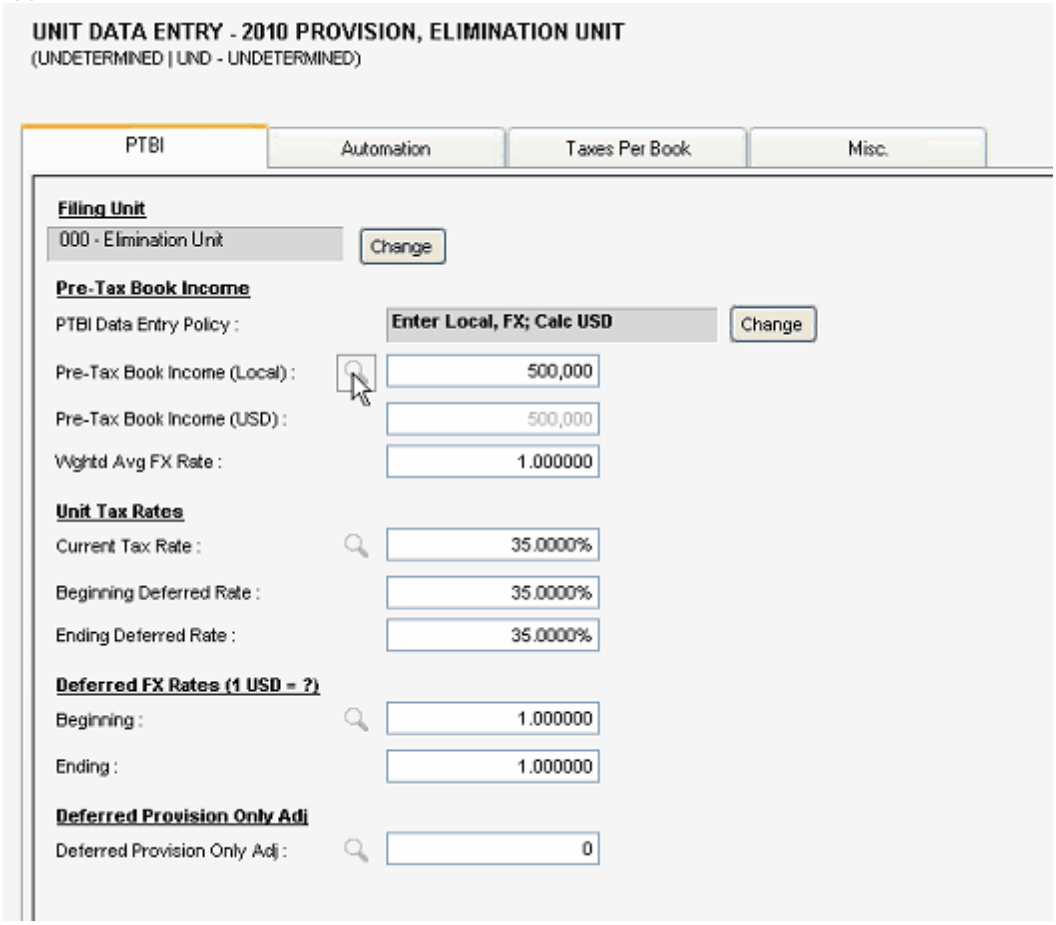
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tags set up.



UNIT DETAILS - DATA SOURCE ICON

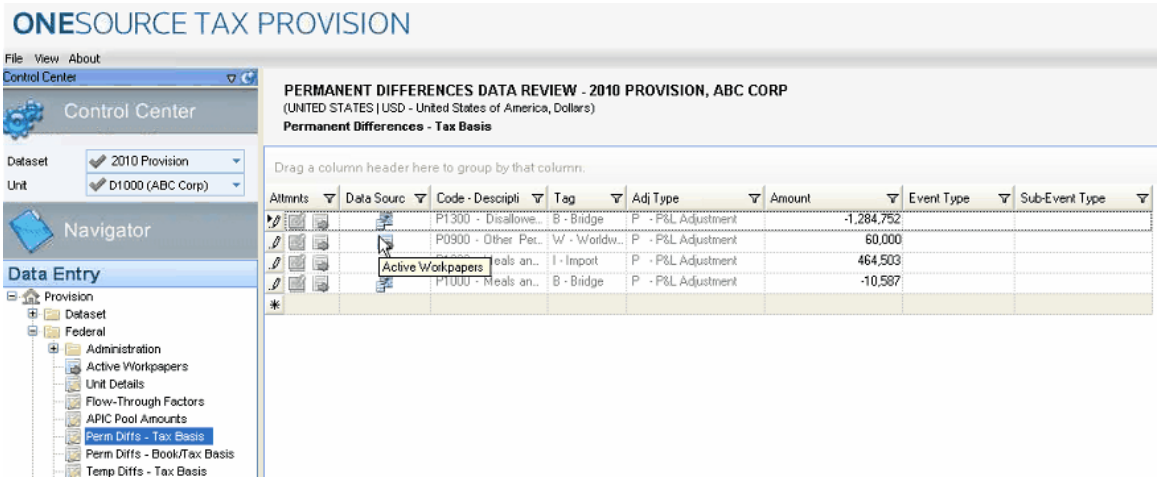
Select **Data Entry | Units** then select the **icon**  to review how an item has been built into the application.



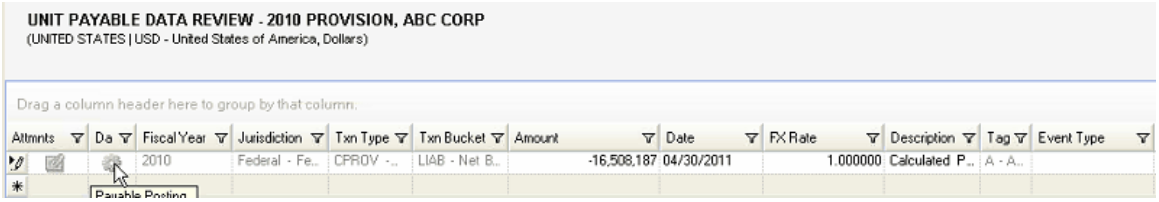
ADJUSTMENTS - DATA SOURCE ICONS

Select an **Data Entry** | **Adjustment** then select the **icon** in the **Data Source** column to review how the item was built into the application.





Select **Data Entry | Payable** then select the **icon** to review how an item has been built into the application.



DATA

ROLLED OVER DATASETS

For a Rolled Over dataset, the **Data Source History** will rollover and information may be viewed in the **Notes** column such as the name of the dataset that was rolled over. The **Note** will pre-populate with information from the dataset that was rolled over.

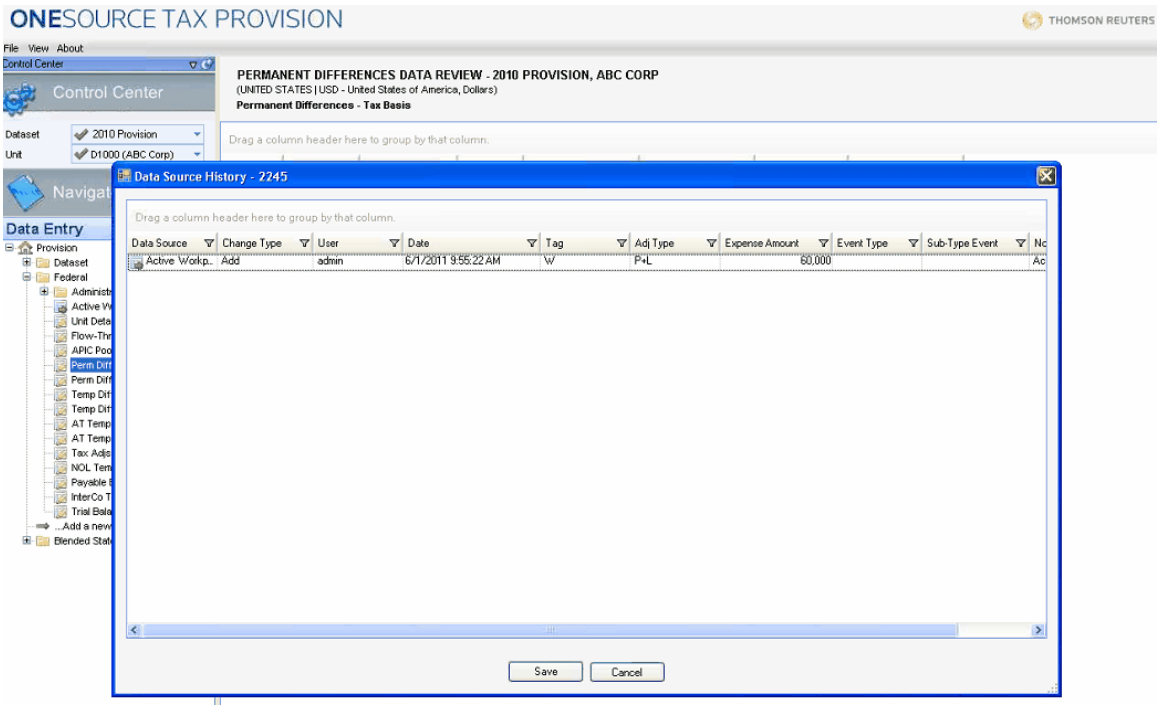


DATA SOURCE HISTORY: DATA ENTRY

The **Data Source History** displays the **Data Source**, **Change Type**, **User**, **Date**, **Tag**, **Adj. Type**, **Expense Amount**, **Event Type**, **Sub-Type Event**, and **Notes**. With **Data Source History** you will have the ability to filter and export data.

In the following example, the **Data Source** is an Active Workpaper, the **Change Type** is **Add**, and the **User** is admin.

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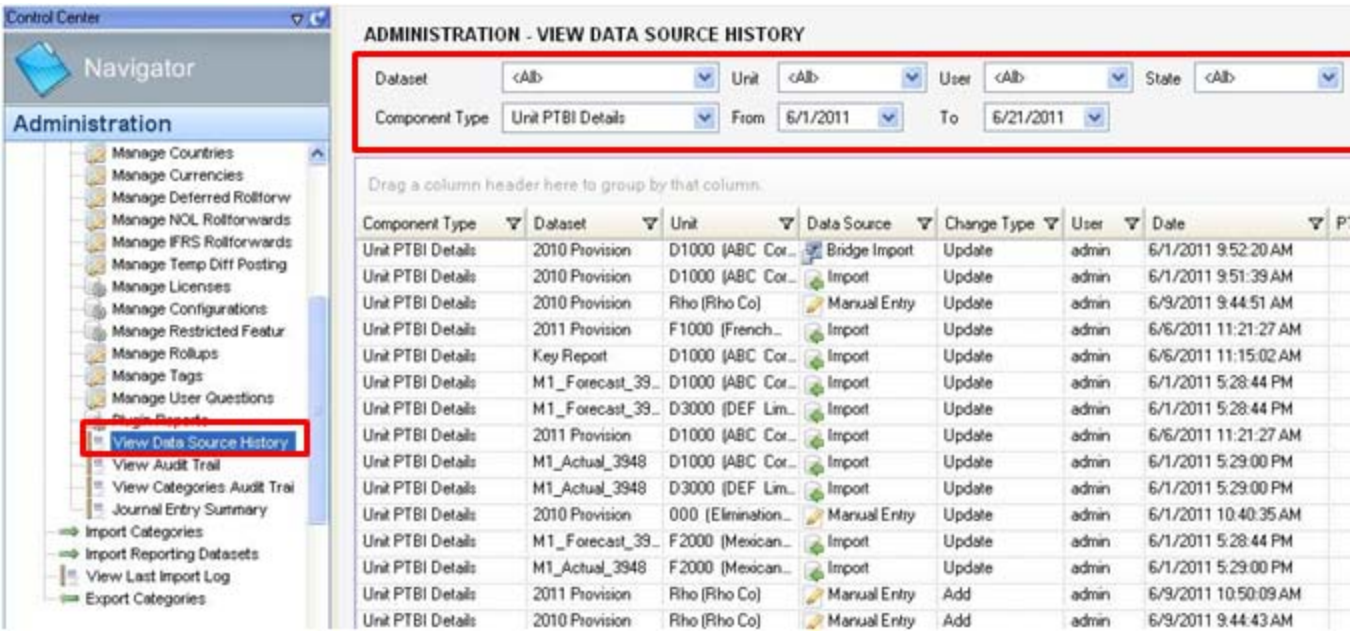
DATA SOURCE HISTORY: ADMINISTRATION | SYSTEM

In **Manage Configurations**, you have the option to set up **Data Source History**. The history will be available on every level of data entry. Examples would be data such as PTBI, Payable, Permanent, and Temporary adjustments that have been *bridged* in, brought in through *active workpapers*, or *imported*. Icons are available to to assist you in understanding how the data was entered.

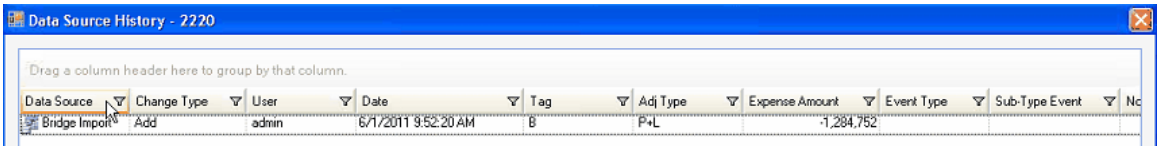
VIEW DATA SOURCE HISTORY

The **Data Source History** displays the **Data Source**, **Change Type**, **User**, **Date**, **Tag**, **Adj. Type**, **Expense Amount**, **Event Type**, **Sub-Type Event**, and **Notes**. With **Data Source History** you will have the ability to filter and export data. By utilizing the smart filter within the application, you can drag columns to the **Drag a column header here to group by that column** area located above the headers.

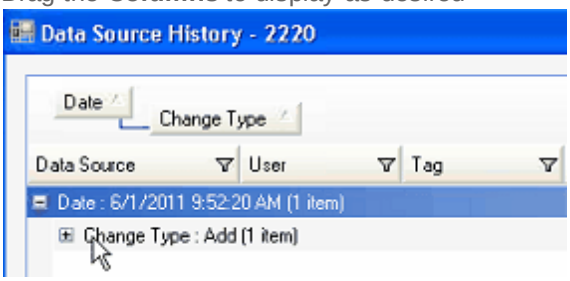
- Phase I of replacing the Numbers Audit Trail
- Have the ability to Export to Excel



You may drag any of the column headers such as the **Date, Change Type,** and **User** to display the data in a user-defined format.

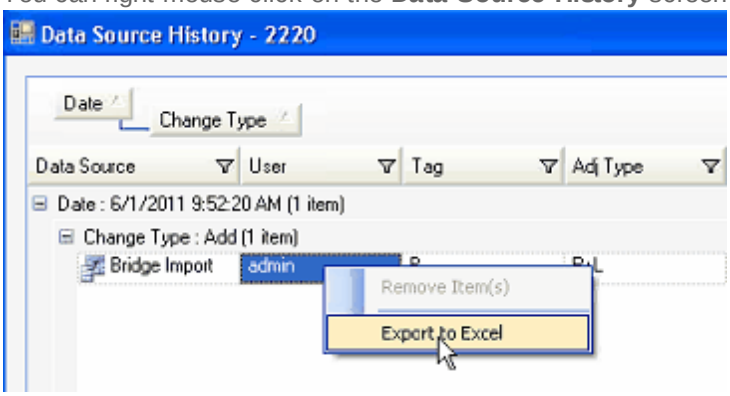


Drag the **Columns** to display as desired



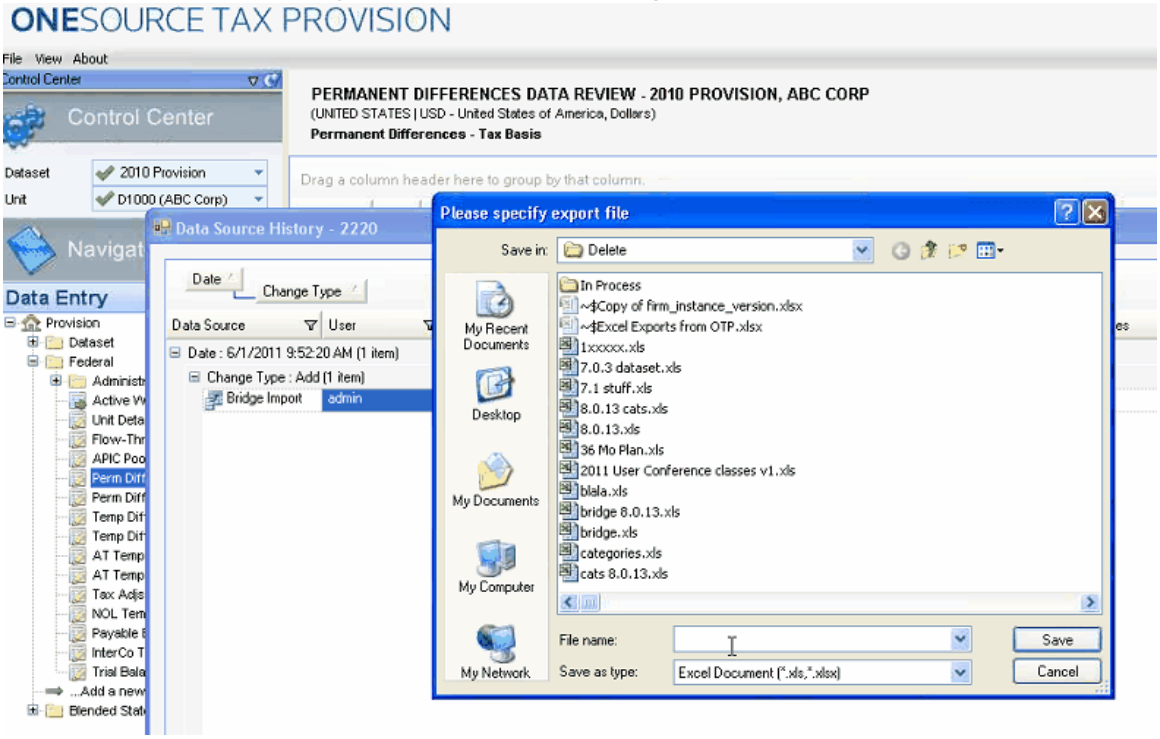
EXPORT TO EXCEL

You can right-mouse click on the **Data Source History** screen and select **Export to Excel**



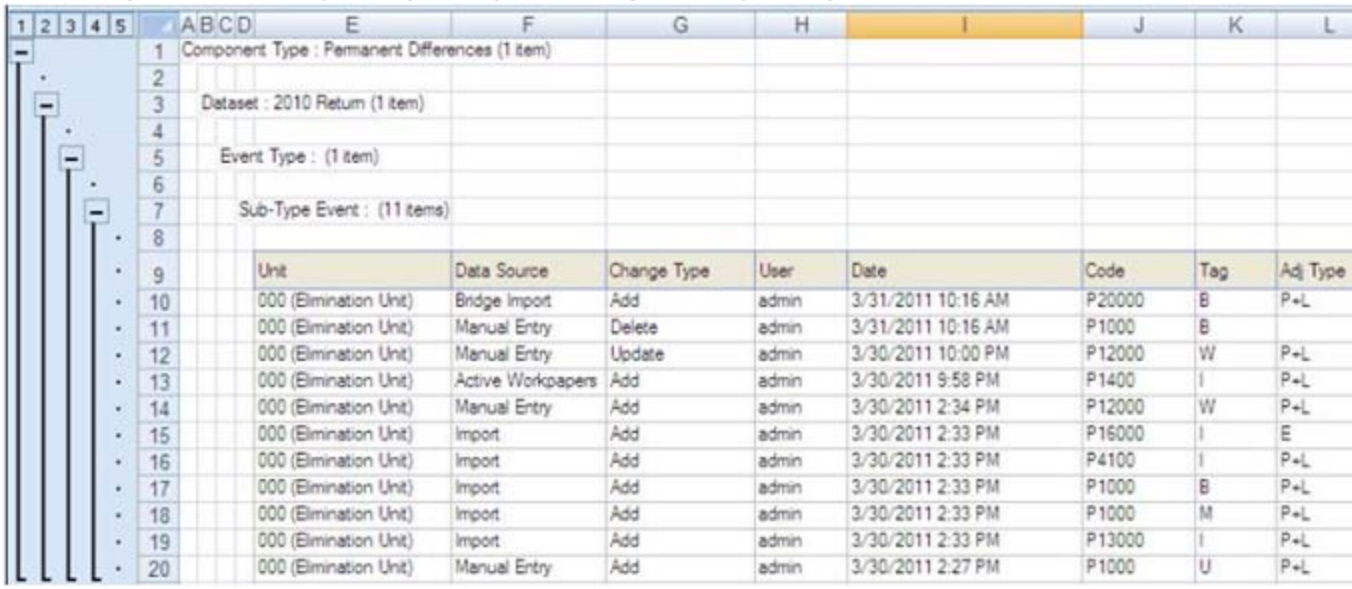
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Enter a **File name** for the exported **Data Source History**



The data will be saved in the same format as the filter. Upon opening the Excel file, you will see the data in a format similar to the ONESOURCE Tax Provision Tax application screen.

In the following example, the data has been displayed by **Date**, and **Change Type**, with column headers. If you do not filter, you may end up with a long list that you may want to sort within Excel.



Component Type : Permanent Differences (1 item)

Dataset : 2010 Return (1 item)

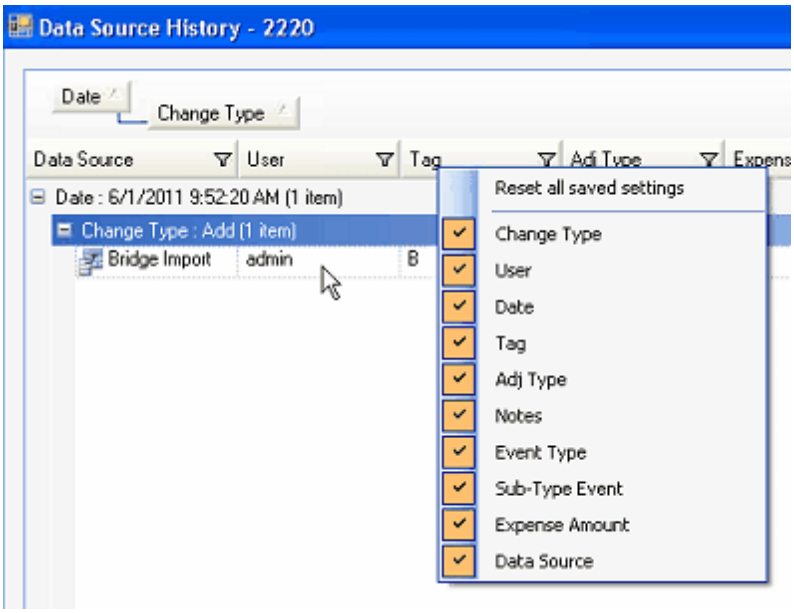
Event Type : (1 item)

Sub-Type Event : (11 items)

Unit	Data Source	Change Type	User	Date	Code	Tag	Adj Type
000 (Elimination Unit)	Bridge Import	Add	admin	3/31/2011 10:16 AM	P20000	B	P+L
000 (Elimination Unit)	Manual Entry	Delete	admin	3/31/2011 10:16 AM	P1000	B	
000 (Elimination Unit)	Manual Entry	Update	admin	3/30/2011 10:00 PM	P12000	W	P+L
000 (Elimination Unit)	Active Workpapers	Add	admin	3/30/2011 9:58 PM	P1400	I	P+L
000 (Elimination Unit)	Manual Entry	Add	admin	3/30/2011 2:34 PM	P12000	W	P+L
000 (Elimination Unit)	Import	Add	admin	3/30/2011 2:33 PM	P16000	I	E
000 (Elimination Unit)	Import	Add	admin	3/30/2011 2:33 PM	P4100	I	P+L
000 (Elimination Unit)	Import	Add	admin	3/30/2011 2:33 PM	P1000	B	P+L
000 (Elimination Unit)	Import	Add	admin	3/30/2011 2:33 PM	P1000	M	P+L
000 (Elimination Unit)	Import	Add	admin	3/30/2011 2:33 PM	P13000	I	P+L
000 (Elimination Unit)	Manual Entry	Add	admin	3/30/2011 2:27 PM	P1000	U	P+L

Reset all saved settings

You have the ability to reset the Data Source History by clicking your **right mouse** button and selecting the **options** on the dialog box.



NOTES

For certain types of notes, Data Dimensions will populate the **Note**. You can add data to a note and/or change a note. The note will pre-populate with the data source name that has a secondary source.



Unit Details

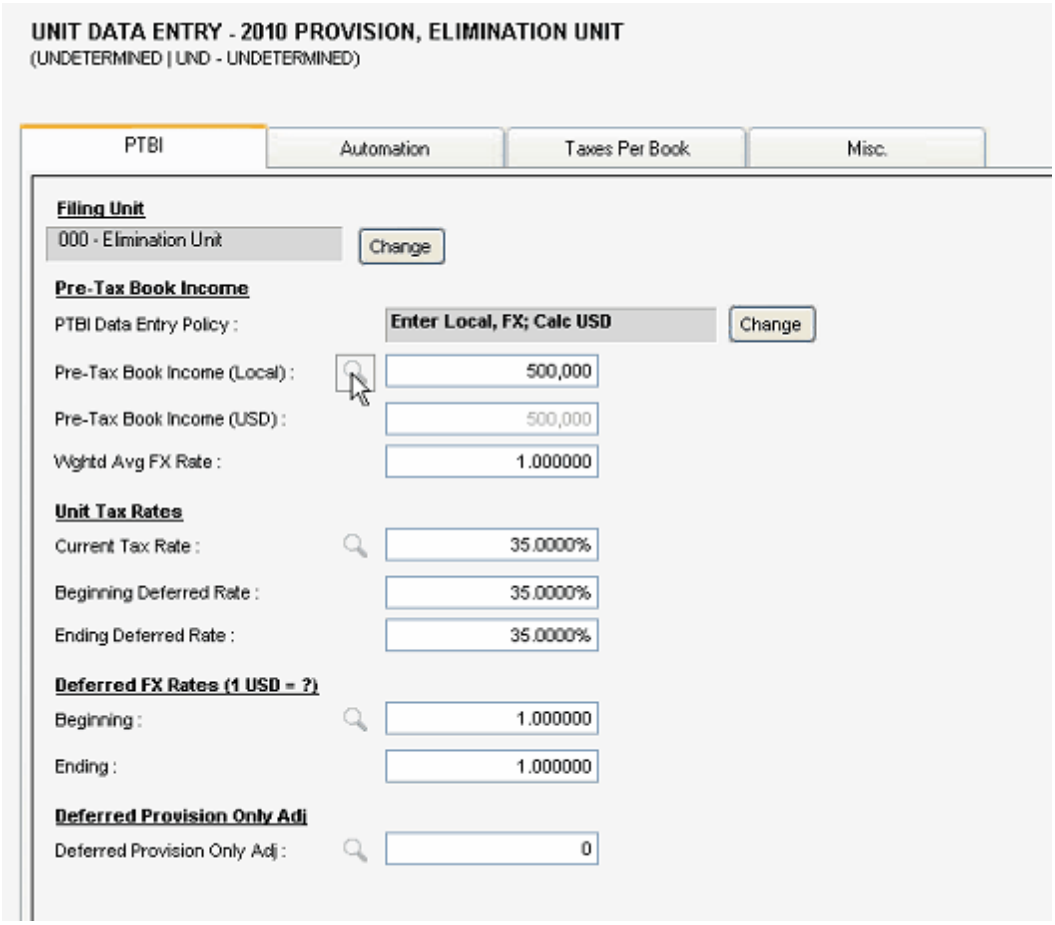
The Unit Details screen contains the following sections:

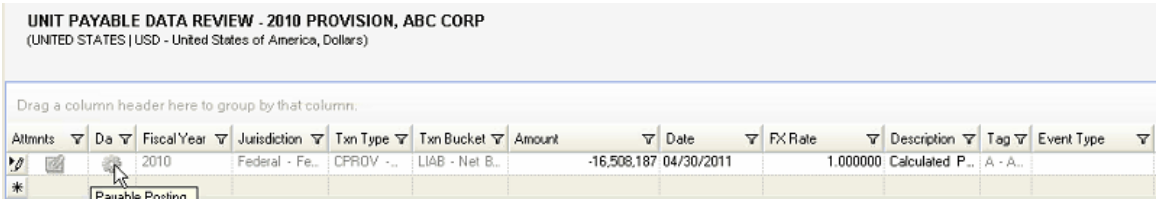
- PTBI in the Provision, Estimated Payments, and Interim datasets
- Automation in the Provision, Estimated Payments, and Interim datasets
- Taxes Per Book in the Provision and Interim datasets
- Misc in the Provision and Interim datasets
- Estimated Payments in the Estimated Payments dataset only

Unit Details Screen: View Data Source History

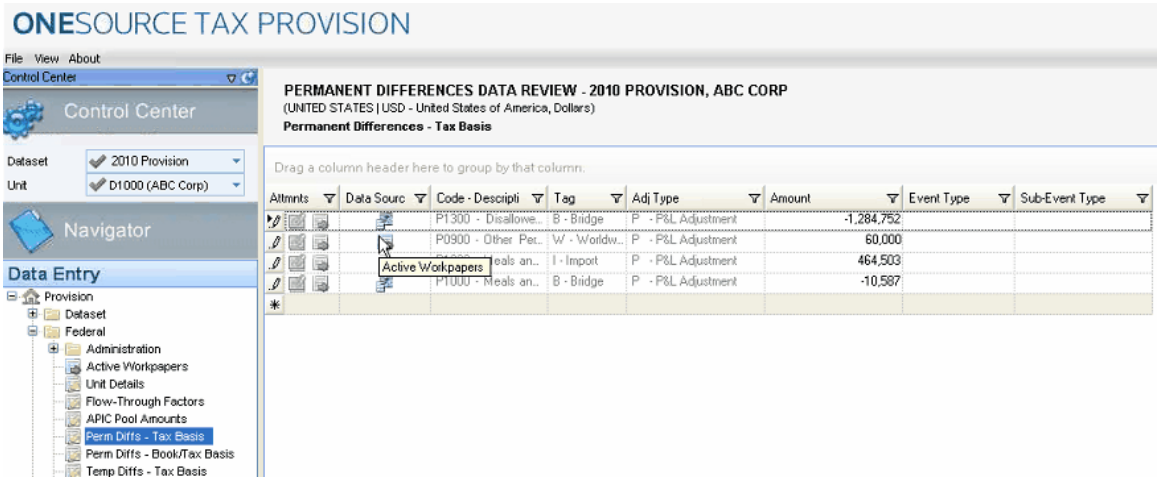
Select the icon to View Data Source History for a line item data

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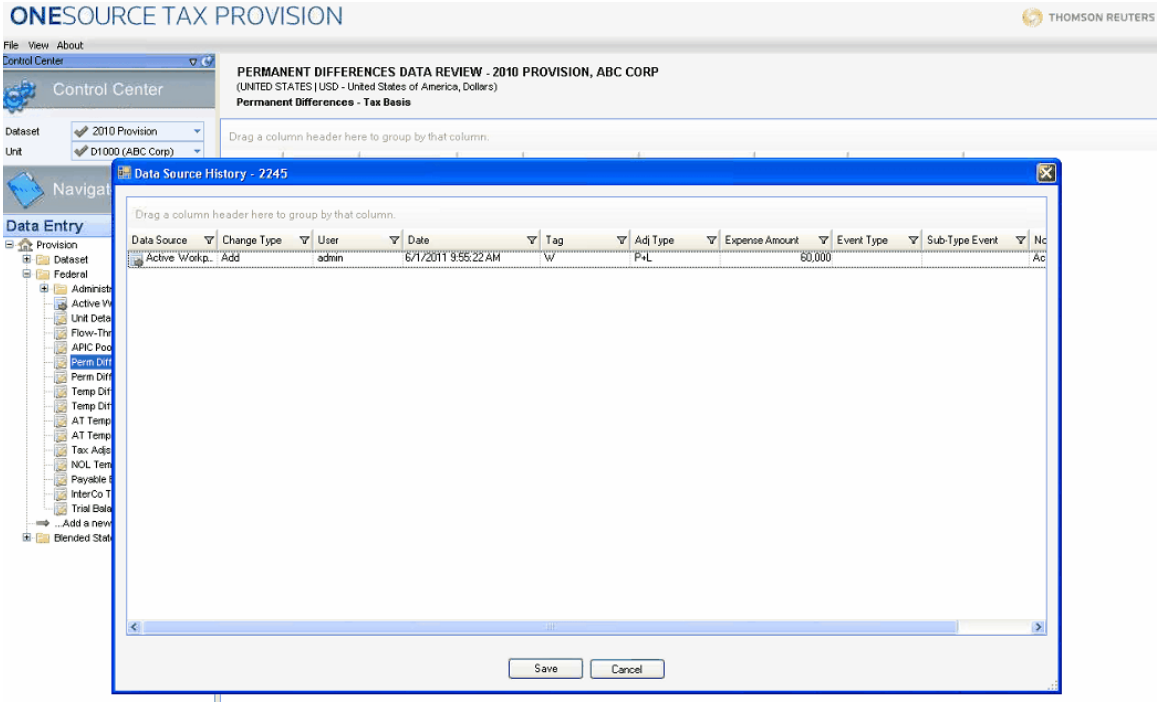
You can select that item to see how the item was built into the application.



The Data Source History displays the Data Source, Change Type, User, Date, Tag, Adj. Type, Expense Amount, Event Type, Sub-Type Event, and Notes. For certain types of notes, in the Data Dimension it will populate the Note for you. You can add data to the note and/or change the note. The note will pre-populate with the data source name that has a secondary source.



In the following example, the **Data Source** is an Active Workpaper, the **Change Type** is **Add**, and the **User** is admin.



For a Rolled Over dataset, the Data Source History will rollover and you will be able to view in the **Notes** column the rollover information such as the name of the dataset that was rolled over. the note will pre populate with that information, from which dataset it was rolled over.

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PTBI

Pre-Tax Book Income, Filing Groups, and Rate information is managed in the PTBI section under Data Entry > Federal > Unit Details in the Provision and Estimated Payments datasets and under Data Entry > Actual > Federal > Interim Unit Details in an Interim dataset.

To import information on the PTBI section, complete the appropriate fields on the #U# Unit sheet in the Import Numbers template. For more information on importing, refer to the Importing Templates documentation.

Screen Entry Fields

Deactivate Unit Button

Found in the upper right hand corner of the screen. Clicking Deactivate deletes the record which erases all information for this unit for the current dataset. It also deletes all states that have been populated for this unit for the dataset. It does not affect any other unit in the dataset or any unit in any other dataset in which the unit is included. There are cases where deleting a child unit from a Filing Group can effect certain entries that appear in Data Entry and in Reports.

Note: You cannot deactivate a unit if it is the designated parent of a filing group.

Filing Unit

A filing unit provides the ability to group units. The Filing Unit is considered the Parent unit. Units that are grouped with the parent unit are referred to as Child units. Currently, the system does not permit multiple tiered filing groups. All units with a common Filing Unit are treated as a single entity when applying the automated NOL, AMT, and netting of assets and liabilities calculations.

Pre-Tax Book Income

- PTBI Data Entry Policy - There are five options for entering Pre-Tax Book Income, which are determined by the data entry policy. From the PTBI Data Entry Policy drop-down menu, select the desired PTBI method.
- Pre-Tax Book Income - Depending on the Data Policy either the Pre-Tax Book Income (Local) and/or Pre-Tax Book Income (USD) are editable. If the field is grayed out, this means that because of the Data Policy selected, this is a computed amount. Although the field is named Pre-Tax Book Income (USD), this figure can also represent Pre-Tax Book Income in a Reporting Currency other than US Dollar.
- Wghtd Avg FX Rate - The specified Weighted Average Foreign Exchange rate for the unit for the period covered by the dataset. The rate should be entered using the ratio of what 1 unit of the reporting currency would equal in the local currency. The Weighted Average Foreign Exchange rate is used to convert entries for the unit that have an Income Statement provision impact. You can enter 1 if the local and reporting currency are the same.

Note: If Enter Local, RC; Calc FX is selected as the Data Entry Policy, and Local or USD PTBI is

zero, an unknown FX rate populates Unit details. The Unit PTBI will be ignored in all reports.

Unit Tax Rates

- The current and deferred tax rates for the specified unit are used for all unit specific reports and are taken into account for Federal Benefit of State (FBOS) calculations when working with state data.
- If the Beginning and Ending Deferred Tax rates differ for a unit the system automatically calculates any necessary change in rate adjustment on the beginning temporary difference balances. Support for the calculated adjustment displays in the deferred balances report as a separate column.
- If the Current Tax rate and the Ending Deferred Tax rate differ for the unit, the system automatically calculates the necessary impact of the rate difference for activity entered for temporary differences. The impact of the rate difference can be viewed in the Effective Tax Rate report.

Deferred FX Rates

Enter the specific Beginning and Ending Spot rate for the unit for the period covered by the dataset in the Beginning and Ending entry fields. The rate should be entered using the ratio of what 1 unit of the reporting currency would equal in the local currency. The Beginning and Ending Spot rate is used to convert entries for the unit that have a Balance Sheet provision impact. You can enter 1 if the local and reporting currency are the same.

Note: The administrator has the ability to lock beginning balances and the **Beginning Bal** column does not allow data entry for Read/Write Users with v. 8.0 of the application. Also, you have the ability to lock the **Beg**, **End**, **Beg Deferred, FX Rates**, and Payable as well.

Deferred Provision Only Adjustment

- The adjustment to the deferred tax provision expense is presented on the tax provision report as a separate line item and impacts the Effective Tax rate. The deferred expense amount does not have a related deferred tax asset or liability associated with it.
- This field can be configured as Read-Only or removed with the system parameter. To activate the Deferred Provision Only Adjustment functionality, an Administrator needs to add the following system parameter in Manage Configurations. In the Admin section, select Other then for the Deferred Provision Only Adjustment choose 1 to display the Deferred Provision Only field as Read Only. Choose 2 to remove the Deferred Provision Only field.
- Be sure that you use this field appropriately because it may require additional support to justify the expense on the provision.

Automation

Automation policies are managed in the Automation section under Data Entry > Federal > Unit Details in the Provision and Estimated Payments datasets and under Data Entry > Actual > Federal > Interim Unit Details in an Interim dataset.

- Valuation Allowance automation policies are managed in the Provision and Interim datasets.
- NOL automation polices are Provision, Estimated Payments, and Interim datasets.
- AMT automation policies are managed in the Provision and Estimated Payments datasets.

Based on these automation policies, the system calculates and automatically posts items that directly impact provision calculations. Keep in mind that there are limitations to each of the automation policies being offered. If a unit has a different unit as its filing unit, it is assigned that filing unit's automation policies.

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To import information to the Automation section, complete the appropriate fields on the #U# Unit sheet in the Import Numbers template. For more information on importing, refer to the Importing Templates documentation.

Screen Entry Fields

Valuation Allowance Rates

- Any line item starting with the VA_prefix is considered when calculating the balance available to be used for a valuation allowance. Line items, such as VA_2006, are taken into account when calculating.
- The automation posts two amounts in the Temporary Difference, NOL Temporary Difference, and After Tax Temporary Difference screens with codes that begin with VA_SYS_. One is the current amount and the other is the non-current amount. Both amounts have the source tag of A.
- There are system codes that must exist for the automation to post.
- There are three approaches to the Valuation Allowance Automation - Separate, Aggregated, and Aggregated Post-Tax.

NOL Automation

- The automation posts an amount as an NOL Temporary Difference with the code NOL_SYS and the source tag of A. The NOL automation posts a reclass that creates the NOL Temporary difference when the unit has a taxable loss or draw down an available NOL Temporary Difference when the unit has taxable income.
- Selections made in the NOL Allowance rate and Base NOL Allowance impact the amount of the reclass to NOL that is posted.
- The NOL Allowance Rate is the percent of taxable income/loss that should be considered when computing the NOL that should be reclassed for the specified unit.
- The Base NOL Allowance (e.g., §382 limitation) limits the amount of NOL that is considered. If there is no Base NOL Allowance, the default value of zero should remain in the field. The Base NOL Allowance sets the minimum amount to be considered and does not set a ceiling.

AMT Automation

- The automation computes the Alternative Minimum Tax and posts an amount for the additional amount of tax liability that should be added to the Regular Tax.
- There are two approaches to the Alternative Minimum Tax - Reporting Currency (New) and Local Currency (Original).
- AMT Adjustments (pre- and/or post-tax), as well as the AMT Tax rate that should be used in calculations, should be entered for both approaches.
- When the Reporting Currency basis is selected, there is the option to enter the AMT Net Operating Loss Carryover amount.

Taxes Per Book

Taxes Per Book are entered in the Taxes Per Book section under Data Entry > Federal > Unit Details in a Provision dataset and under Data Entry > Actual > Federal > Interim Unit Details in the Interim dataset. The accounts can be used for Journal Entry reports by comparing the balances and the provision calculations to arrive at the appropriate journal entries required to be posted for the period.

To import taxes per book information, complete the appropriate fields on the #U# Unit sheet in the Import Numbers template. For more information on importing, refer to the Importing Templates documentation.

Screen Entry Fields

- Federal and State Current Provision: Amounts on Trial Balance for the current provision tax expense.
- Federal and State Deferred Provision: Amounts on Trial Balance for the deferred provision tax expense.
- Federal and State Deferred Balance: Amounts on Trial Balance for the deferred tax assets and liabilities.
- Federal and State Liability Balances: Amounts on Trial Balance for the taxes payable.

Miscellaneous

Miscellaneous options can be entered in the Miscellaneous section under Data Entry > Federal > Unit Details in a Provision dataset and under Data Entry > Actual > Federal > Interim Unit Details in an Interim dataset. Custom options display on this screen. For example, you may have fields for Liability Balances and Unit Dataset Extensions (UserNum9).

Estimated Payments

Estimated payment items are entered in the Estimated Payments section under Data Entry > Federal > Unit Details in an Estimated Payments dataset. Items entered on this screen are added to the provision when calculating estimated payments.

To import information to the Estimated Payments screen, complete the appropriate fields on the #U# Unit sheet in the Import Numbers template. For more information on importing, refer to the Importing Templates documentation.

Screen Entry Fields

Other Income Tax (additive to Cash Provision)
Adds an additional amount to the provision liability in the estimated payments calculation.

Calculated Income Tax Pymt Override
Overrides the calculated estimated payments.

Franchise Payments
Additional amount of Franchise Tax that should be included with the provision liability in the estimated payments calculation.

Include for Estimated Payment calc?
Includes or excludes the unit for the estimated payments calculation.

Forecast Interim Unit Details

Pre-Tax Book Income and Rate information is managed in the Forecast Interim Unit Details screen under Data Entry > Forecast > Federal in an Interim dataset. To import information, complete the appropriate fields on the #FORU# Forecast Unit sheet in the Import Numbers template. For more information on importing, refer to the Importing Templates documentation.

Note: You will find the unit detail screen for interim has a different format than the unit detail screen for provision.

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Screen Entry Fields

Pre-Tax Book Income - Estimated Pre-Tax Book Income
Pre-Tax Book Income should be entered in local currency. Estimated Pre-Tax Book Income can either be entered as an annualized amount or in amounts for the four quarters that make up the annual amount when Enable Quarterly PTBI is selected.

Note: When Enable Quarterly PTBI is selected, Instead of adding rounding excess to the fourth quarter, each quarter now shows its own rounding. Check the rounding when the annual amount is not evenly divisible by four.

Estimated Annual Weighted Average FX Rate
The specified Weighted Average Foreign Exchange rate for the unit for the period covered by the dataset. Enter the rate using the ratio of what 1 unit of the reporting currency would equal in the local currency. The Weighted Average Foreign Exchange rate is used to convert entries for the unit that have an Income Statement provision impact. Enter 1 if the local and reporting currency are the same.

Exclude Unit Designation
- Exclude Foreign Loss: The system excludes the unit from the interim provision calculations if the Pre-Tax Book Income is a negative amount. If the amount is positive, the unit is included in the calculation.
- Exclude Unit: The system excludes the unit from the interim provision calculations.

Note: Selection made for the interim provision will effect the forecast rate reports.

Unit Tax Rates
- The current and deferred tax rates for the specified unit are used for all unit specific reports. They are also taken into account for Federal Benefit of State (FBOS) calculations when working with state data.
- If the Beginning and Ending Deferred Tax rates differ for a unit, the system automatically calculates any necessary change in rate adjustment on beginning temporary difference balances. Support for the calculated adjustment displays in the deferred balances report as a separate column.
- If the Current Tax rate and the Ending Deferred Tax rate differ for the unit, the system automatically calculates the necessary impact of the rate difference for activity entered for temporary differences. The impact of the rate difference can be viewed in the Effective Tax Rate report.

Deferred FX Rates
In the Beginning and Ending fields, enter the specific Beginning and Ending Spot rates for the unit for the period covered by the dataset. Enter the rate using the ratio of what 1 unit of the reporting currency would equal in the local currency. The Beginning and Ending Spot rate is used to convert entries for the unit that have a Balance Sheet provision impact. Enter 1 if the local and reporting currency are the same.

Deferred Provision Only Adjustment
- The adjustment to the deferred tax provision expense is a separate line item on the tax provision report. It impacts the Effective Tax rate. The deferred expense amount does not have a related

deferred tax asset or liability associated with it.
- Be sure to use this field appropriately, because additional support may be required to justify the expense on the provision.

Flow-Through Factors

Flow-Through is used to transfer a percentage of data from one unit to another. It is useful for partnerships. To enable Flow-Through, an appropriate License Code and License Key are required.

For more information, refer to the Flow-Through section.

APIC Pool Amounts

Additional Paid in Capital (APIC) Pool Amounts information is managed in the APIC Pool Amounts screen under Data Entry > Federal in the Provision and Estimated Payments datasets and under Data Entry > Actual > Federal in an Interim dataset. The APIC Pool data entry area tracks activity in the APIC Pool which will display in the APIC Pool Report:

- The windfalls and shortfalls from FAS 123R Stock Option Exercise are measured against the APIC Pool to determine the required provision treatment.
- You can track the Deferred Tax Asset related to the issuance of stock options (Amortized Compensation) with the related APIC Pool.

The APIC Pool Amounts screen and report are only available when the system parameter is enabled. To activate the APIC Pool functionality, an Administrator needs to add the following system parameter in Manage Configurations.

In the Administration area > System > Manage Configurations select the Reporting Section then, APIC Pool > APIC Pool Data Entry + Report, select Yes.

To import information to the Permanent Differences screen, complete the appropriate fields on the #UAPIC# APIC Pool Amounts sheet in the Import Numbers template. For more information on importing, refer to the Importing Templates documentation.

Screen Entry Fields

Note: All amounts should be entered in Reporting currency.

Enter the following APIC amounts:
- Beginning Balance
- Pre-Adoption APIC Adj.
- Tax Benefit/(Detriment)
- Intercompany Reclass
- Other - With DTA Impact
- Other - Without DTA Impact
- Posted to Deferred Only

Enter the following Suspense amounts:
- Beginning Balance
- Other - With DTA Impact
- Other - Without DTA Impact

Enter the following tax rates:

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- Federal Beginning
- State Beginning

Manage Attachments Button
Click this button to open the Attachments and Comments window to add attachments:

1. Click Browse to find the file.
2. Enter a description.
3. Click Add >Close.

Permanent Differences - Tax Basis

Permanent difference information is managed in the Permanent Differences screen under Data Entry > Federal in the Provision and Estimated Payments datasets and under Data Entry > Forecast/ Actual > Federal in an Interim dataset. There are two types of Permanent Differences: Equity Adjustments and P&L Adjustments. Select the appropriate type to achieve the desired provision effect.

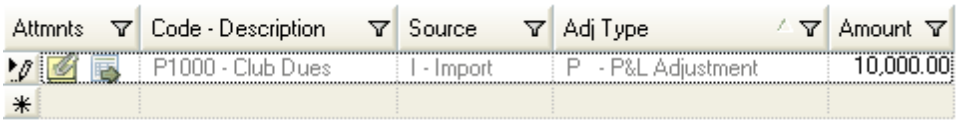
To import information to the Permanent Differences screen, complete the appropriate fields on the #UPD# Unit Perm Diffs sheet in the Import Numbers template. For more information on importing, refer to the Importing Templates documentation.

Note: If you wish to adjust the same permanent difference more than once, you must make additional entries using different tag letters.

Screen Entry Fields

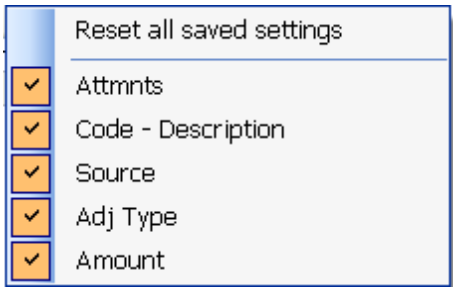
The data entry screen has a grid that allows you to select a cell for a component and use the arrows on your keyboard to scroll through a list or use the drop-down to make your selection. You can use the tab key to move between the fields much like an excel worksheet.

To create a new adjustment, on the new row at the bottom of grid select a Code-Description, Source, Adj Type, and enter the Amount. You can select the Save button or Ctrl S to save the adjustment.



- Click on **Attmnts** icon to supplement the detail with attachments and/or Active Workpapers.
- You have the ability to select multiple rows by holding down the Ctrl key and hitting the delete key to delete them all at one time.
- Columns can be sorted by clicking on the column headers.
- By dragging and dropping the columns, they can be re-arranged/organized to view the grid in the format that works best for you.
- The column can be hidden if you right mouse click on a header and select the header. This removes the check mark and the column is hidden on the grid. To restore the column, right mouse click on a header and select the header to add the check mark. Reset all saved settings will put the selections back to the original set up.
- Drag a column header here to group by that column allows you to group by the headers. You just drag each header(s) to that area and the data will be sorted accordingly.

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Code - Description
The code and description are established by an Administrator for the permanent difference.

Type
- Type P results in a current tax provision expense offset in the payable account. The result does impact the overall effective tax rate.
- Type E results in a current tax provision expense offset in the payable account, as well as an equity contra expense that is offset in an equity account. This does not impact to the overall effective tax rate.

Tag
The tag letter identifies each line entered in the originating source.

Amount
Positive amounts increase and negative amounts reduce the taxable income. Amounts should be entered in local currency. They are translated using the unit's weighted average FX rate to reporting currency.

Permanent Differences - Book/Tax Basis

Amortized permanent difference information is managed in the Amortized Permanent Differences screen under Data Entry > Federal in the Provision and Estimated Payments datasets. There are two types of Permanent Differences: Equity Adjustments and P&L Adjustments. Select the appropriate type to achieve the desired provision effect.

Amortized Permanent Differences allow you to enter different book and tax amortizable basis and amortization periods. The resulting permanent difference between the basis is automatically computed. The remaining balance of the basis and periods rolls over to future datasets when the dataset is rolled over.

To import information to the Amortized Permanent Differences screen, complete the appropriate fields on the #UPDAM# Unit Perm Diff Amort sheet in the Import Numbers template. For more information on importing, refer to the Importing Templates documentation.

Note: If you wish to adjust the same amortized permanent difference more than once, you must make additional entries using different tag letters.

Screen Entry Fields

Code - Name
The code and description are established by an Administrator for the permanent difference.

Sub-Type

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- Type P results in a current tax provision expense offset in the payable account. The result does impact the overall effective tax rate.
- Type E results in a current tax provision expense offset in the payable account, as well as an equity contra expense that is offset in an equity account. This does not impact the overall effective tax rate.

Tag
The tag letter identifies each line entered in the originating source.

Months
The months entered for both book and tax are used to compute the ratable amount applicable to the period.

Beginning Balance
Rolls over from the prior period and should represent the remaining Permanent Differences for book and tax that should be allocated.

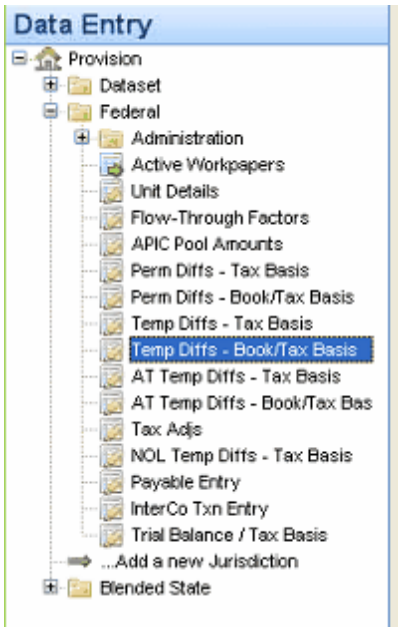
Deferred
To increase or decrease the balance. Amounts entered do not have any impact on the provision.

Enter Activity/Enter Ending
Select the Enter Activity or the Enter Ending balance radio button:
- Enter Activity - The system automatically calculates the Ending balance.
- Enter Ending - The system automatically calculates the Activity.

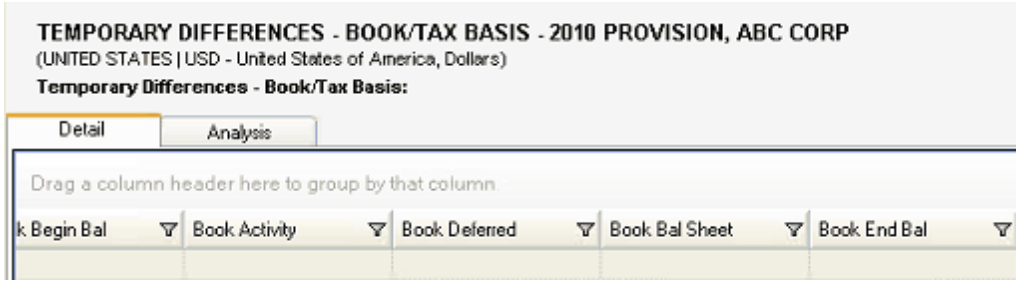
Activity
The appropriate amount of the activity based on the months entered. In a dataset that was not rolled over, you must populate this field.

Ending Balance
The ending balance based on the months entered. In a dataset that was not rolled over, you must populate this field.

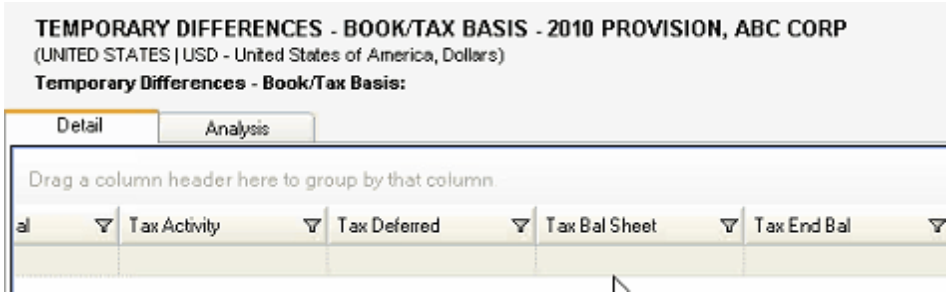
Note: The following screen shots show where you will use the **Use Ending?** balances. These balances only impact **Temp Diffs - Book Tax Basis** and only impact the **Book** fields



Temporary Differences - Book/ Tax Basis: Book Fields



The **Tax** entries will not be effected by the **Use Ending?** balance.



Temporary Differences - Tax Basis

The **Temporary Differences - Tax Basis** screen is accessed under Data Entry > Federal in the Provision and Estimated Payments datasets and under Data Entry > Forecast/Actual > Federal in an Interim dataset.

Note: Tax Basis Temporary Difference screens allow you to enter amounts as purely tax balances, with or without book or net of book.

Provision and Interim (Actual section) datasets only

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- In the Provision dataset, there are two sections: Detail and Analysis. By default, the Detail section displays first. All users can enter and modify data in both sections, also by default. Administrators can use the DEFAULT_TD_TAB and RESTRICT_TD_TABS dataset parameters to change the section that displays by default and determine whether or not Read/Write users can enter data in the Details section.
- Data entered in the Detail section is translated using the Deferred Analysis default rules and displays in the Analysis section.
- For information on the Analysis section, go to the Analysis page.

All datasets

- The Activity, Deferred, and Balance Sheet Only column amounts impact the tax provision differently.
- Each temporary difference line defaults to being tax effected using the unit rate. The beginning and ending unit rate can be overridden on a line-by-line basis. If only the beginning or ending rate is overridden, you must populate the field for both rates. If a field is not populated, it defaults to a zero rate.
- Valuation Allowances computed on Temporary Differences can be automated.
- To import information to the Temporary Differences - Tax Basis screen, complete the appropriate fields on the #UTD# Unit Temp Diffs-Tax Basis sheet in the Import Numbers template.
- If you wish to adjust the same temporary difference more than once, you must make additional entries using different tag letters.

Note: To use default unit rates, enter U in the rate columns when importing. For more information on importing, refer to the Importing Templates documentation.

Screen Entry Fields

Code - Description
The code and description are established by an Administrator for the temporary difference.

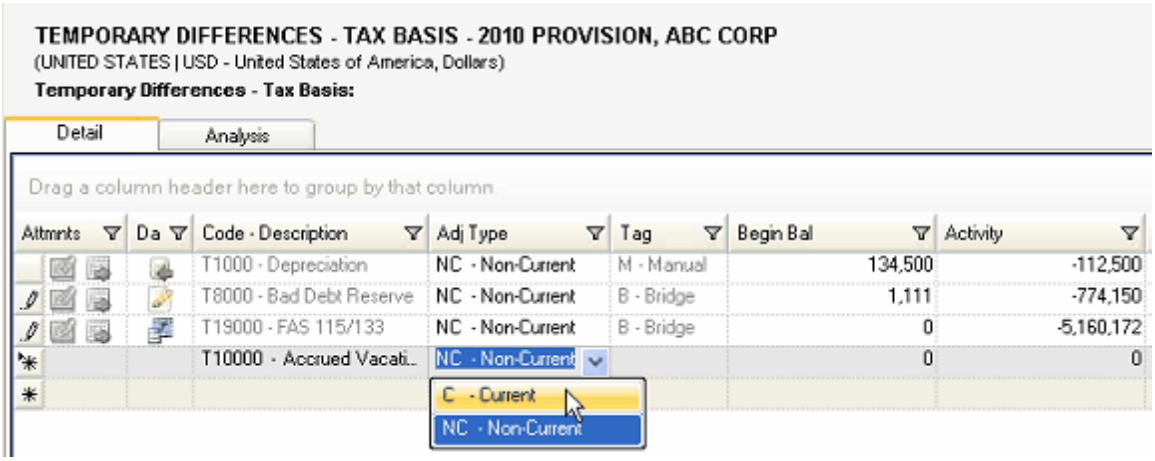
Type
There are two types of temporary difference balances - Current and Non-Current. Select the type that best relates to the balance sheet account where the deferred tax asset or liability should be represented.

Select the **Adj Type** by clicking on the drop-down.

Important:

- With v. 8.0 of the application, the **Default Type** will default to **NC-Non-Current**.
- A **Default Type** can be set by your System Administrator and you may not have the ability to select between **C -Current** and **NC -Non-Current**.
- The System Administrator may have allowed the ability to deviate from the **Default Type** and allow you to select between C -Current and NC -Non-Current.
- The **Temp Diffs Discrepancy** report will be available to review the Temporary Differences - Tax Basis that have been overridden and deviate from the default type set up by the administrator.
- Please contact your Administrator if you have questions about the **Default Type** set up

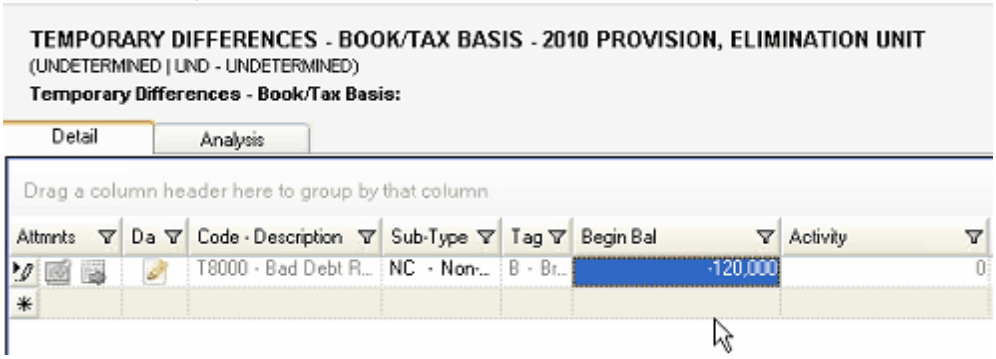
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Tag
The tag letter identifies each line entered in the originating source.

Beginning Balance
The cumulative temporary difference balance rolls forward from the prior dataset. The beginning balance can be overridden manually or with an import.

Note: The administrator has the ability to lock **Beginning Balances** and the **Beginning Bal** column data entry for **Read/Write** users will not be allowed.



Activity
- Activity impacts the current and deferred provision, as well as deferred balances.
- Positive amounts increase and negative amounts reduce the taxable income. Amounts should be entered in local currency and are translated using the unit's weighted average FX rate to reporting currency.

Deferred
- Deferred impacts the deferred provision, as well as deferred balances.
- Typically this entry type is used for the impact of valuation allowances or adjustments to prior year balances.

Balance Sheet Only
- Balance only impacts deferred balances.
- Typically this entry type is used for the impact of equity or other comprehensive income items.
- The Balance Sheet Only (BSO) adjustment on the Tax Provision report removes the BSO

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Adjustment from the Deferred Provision.

Override Unit Rates
You can override the unit rates designated under Unit Details for a specific temporary difference line by clicking the Override unit rates check box.

Analysis

The Analysis section of Tax Basis Temporary Differences screens is optional for data entry. It uses the Dataset level Manage Deferred Rollforwards screen to set a default tag and type when data is entered. Data entered in the Analysis section is translated using the Deferred Analysis default rules and posted in the Detail section with the appropriate Tag and Deferred Type.

- Click the +Expand link to display a preview of the Deferred Balances report (pre-tax). The column headers are those established in the Dataset level Manage Deferred Rollforwards screen.
- Beginning balances are read-only.
- Important: The OTHER ENTRIES row populates with all items entered in the Detail section that cannot be uniquely classified because of multi tags or multi-type entries in the Manage Deferred Rollforwards screen.
- To display the Data Entry section, click Create New or Edit.

Screen Entry Fields - Analysis Section

Code - Description
The code and description are established by an Administrator for the temporary difference.

Type
There are two types of temporary difference balances - Current and Non-Current. Select the type that best relates to the balance sheet account where the deferred tax asset or liability should be represented.

Override Unit Rates
You can override the unit rates designated under Unit Details for a specific temporary difference line by clicking the Override unit rates check box.

Tax Amount
Enter data in the Tax Amount column based on how it should display in the Deferred Rollforward name listed.

Temporary Differences - Book/Tax Basis

The **Temporary Differences - Book/Tax Basis** screen is accessed under Data Entry > Federal in the Provision and Estimated Payments datasets.

Provision dataset only
- In a Provision dataset, there are two sections: Detail and Analysis. By default, the Detail section displays first. All users can enter and modify data in both sections, also by default. Administrators can use the DEFAULT_TD_TAB and RESTRICT_TD_TABS dataset parameters to change the section that displays by default and determine whether or not Read/Write users can enter data in the Details section.
- The system computes the Tax-Book Difference using the book and tax amounts entered in the Detail section. This information also displays in the Analysis section.

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- For information on the Analysis section, go to the Analysis page.

Provision and Estimated Payments datasets

- The Activity and Deferred column amounts impact the tax provision differently.
- Each temporary difference line defaults to being tax effected using the unit rate.
- To import information to the Temporary Differences - Book/Tax Basis screen, complete the appropriate fields on the #UTDAM# U Temp Diff-Bk Tx Basis sheet in the Import Numbers template.
- If you wish to adjust the same temporary difference more than once, you must make additional entries using different tag letters.

Note: To use default unit rates, enter U in the rate columns when importing. For more information on importing, refer to the Importing Templates documentation.

Screen Entry Fields

Code-Name
The code and description are established by an Administrator for the temporary difference.

Sub-Type
There are two types of temporary difference balances - Current and Non-Current. Select the type that best relates to the balance sheet account where the deferred tax asset or liability should be represented.

Tag
The tag letter identifies each line entered in the originating source.

Override unit rates
You can override the unit rates designated under Unit Details for a specific temporary difference line by clicking the Override unit rates check box.

Months
The months entered for both book and tax are used to compute the ratable amount applicable to the period.

Beginning Balance
The beginning balance rolls over from the prior period and should represent the remaining temporary differences for book and tax that should be allocated. The beginning balance can be overridden manually or with an import.

Note: The administrator has the ability to lock beginning balances and the **Beginning Bal** column does not allow data entry for **Read/Write** Users with v. 8.0 of the application.

Enter Activity/Enter Ending
Select the Enter Activity or the Enter Ending balance radio button:

- Enter Activity - The system automatically calculates the Ending balance, which is Read-Only.
- Enter Ending - The system automatically calculates the Activity, which is Read-Only.

Activity

- The activity is the appropriate amount of the beginning balance based on the months entered. In

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a dataset that was not rolled over, you must populate this field.
- Activity impacts the current and deferred provision, as well as deferred balances.
- Positive amounts increase and negative amounts reduce the taxable income. Amounts should be entered in local currency. They are translated using the unit's weighted average FX rate to the reporting currency.

Deferred
Deferred impacts the deferred provision, as well as the deferred balances.

Balance Sheet Only
- Balance only impacts deferred balances.
- Typically this entry type is used for the impact of equity or other comprehensive income items.
- The Balance Sheet Only (BSO) adjustment on the Tax Provision report removes the BSO Adjustment from the Deferred Provision.

Ending Balance
The ending balance based on the months entered. In a dataset that was not rolled over, you must populate this field.

Analysis

The Analysis section of Book/Tax Basis Temporary Differences screens is optional for data entry. It uses the Dataset level Manage Deferred Rollforwards screen to set a default tag and type when data is entered. Data entered in the Analysis section is translated using the Deferred Analysis default rules and posted in the Detail section with the appropriate Tag and Deferred Type.

- Click the +Expand link to display a preview of the Deferred Balances report (pre-tax). The column headers are those established in the Dataset level Manage Deferred Rollforwards screen.
- Beginning balances are read-only.
- The OTHER ENTRIES row populates all items entered in the Detail section that cannot be uniquely classified because of multi tags or multi-type entries in the Manage Deferred Rollforwards screen.
- To display the Data Entry section, click Create New or Edit.
- If the Ending Balance radio button is selected on the Detail section, you can edit the Ending Balance amounts in the Analysis section. (The Ending Balance Override check box will be selected in the Analysis section.)

Screen Entry Fields - Analysis Section

Code - Description
The code and description are established by an Administrator for the temporary difference.

Type
There are two types of temporary difference balances - Current and Non-Current. Select the type that best relates to the balance sheet account where the deferred tax asset or liability should be represented.

Override Unit Rates
You can override the unit rates designated under Unit Details for a specific temporary difference line by clicking the Override unit rates check box.

Book Amount

Enter the Book amount. The system displays the Tax-Book Difference based on how it should display in the Deferred Rollforward name listed.

Tax Amount
Enter the Tax amount. The system displays the Tax-Book Difference based on how it should display in the Deferred Rollforward name listed.

After Tax Temporary Differences -Tax Basis

The **After Tax Temporary Differences - Tax Basis** screen is accessed under Data Entry > Federal in the Provision and Estimated Payments datasets and under Data Entry > Forecast/Actual > Federal in an Interim dataset.

Note: Tax Basis Temporary Difference screens allow you to enter amounts as purely tax balances, with or without book or net of book.

Provision and Interim (Actual section) datasets only

- There are two sections: Detail and Analysis. By default, the Detail section displays first. All users can enter and modify data in both sections, also by default. Administrators can use the DEFAULT_TD_TAB and RESTRICT_TD_TABS dataset parameters to change the section that displays by default and determine whether or not Read/Write users can enter data in the Details section.
- Data entered in the Detail section is translated using the Deferred Analysis default rules and displays in the Analysis section.
- For information on the Analysis section, go to the Analysis page.

All datasets

- The Activity, Deferred, and Balance Sheet Only column amounts impact the tax provision differently.
- The after tax temporary difference should be entered on a post rate basis. The appropriate federal benefit of state is computed based on these balances.
- To import information to the After Tax Temporary Differences - Tax Basis screen, complete the appropriate fields on the #UATTD# U AfterTx TDs-Tax Basis sheet in the Import Numbers template. For more information on importing, refer to the Importing Templates documentation.
- If you wish to adjust the same after tax temporary difference more than once, you must make additional entries using different tag letters.

Screen Entry Fields

Code - Description
The code and description are established by an Administrator for the after tax temporary difference.

Type
There are two types of temporary differences balances - Current and Non-Current. Select the type that best relates to the balance sheet account where the deferred tax asset or liability should be represented.

Tag
The tag letter identifies each line entered in the originating source.

Beginning Balance
The cumulative after tax temporary difference balance rolls forward from the prior dataset. The beginning balance can be overridden manually or with an import.

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Note: The administrator has the ability to lock beginning balances and the **Beginning Bal** column does not allow data entry for **Read/Write** Users with v. 8.0 of the application.

Activity

- Activity impacts the current and deferred provision, as well as deferred balances.
- Positive amounts increase and negative amounts reduce the taxable income. Amounts should be entered in local currency. They are translated using the unit's weighted average FX rate to the reporting currency.

Deferred

- Deferred impacts the deferred provision, as well as deferred balances.
- Typically this entry type is used for the impact of valuation allowances or adjustments to prior year balances.

Balance Sheet Only

- Balance only impacts deferred balances.
- Typically this entry type is used for the impact of equity or other comprehensive income items.
- The Balance Sheet Only (BSO) adjustment on the Tax Provision report removes the BSO Adjustment from the Deferred Provision.

Note:

- For v. 8.0, the **Default Type** will default to **NC-Non-Current**.
- A **Default Type** can be set by your System Administrator and you may not have the ability to select between **C -Current** and **NC -Non-Current**.
- The System Administrator may have allowed the ability to deviate from the **Default Type** and allow you to select between C -Current and NC -Non-Current.
- The **Temp Diffs Discrepancy** report will be available to review the Temporary Differences - Tax Basis that have been overridden and deviate from the default type set up by the administrator.
- Please contact your Administrator if you have questions about the **Default Type** set up

After Tax Temporary Differences - Book/Tax Basis

The **After Tax Temporary Differences - Book/Tax Basis** screen is accessed under Data Entry > Federal in the Provision and Estimated Payments datasets.

Provision dataset only

- There are two sections: Detail and Analysis. By default, the Detail section displays first. All users can enter and modify data in both sections, also by default. Administrators can use the DEFAULT_TD_TAB and RESTRICT_TD_TABS dataset parameters to change the section that displays by default and determine whether or not Read/Write users can enter data in the Details section.
- The system computes the Tax-Book Difference using the book and tax amounts entered in the Detail section. This information also displays in the Analysis section.
- For information on the Analysis section, go to the Analysis page.

Provision and Estimated Payments datasets

- The Activity and Deferred column amounts impact the tax provision differently.
- To import information to the After Tax Temporary Differences - Book/Tax Basis screen, complete the appropriate fields on the #UATTDAM# U AfterTxTD-Bk Tx Bas sheet in the Import Numbers template. For more information on importing, refer to the Importing Templates documentation.
- If you wish to adjust the same after tax temporary difference more than once, you must make

additional entries using different tag letters.

Screen Entry Fields

Code - Name
The code and description are established by an Administrator for the after tax temporary difference.

Sub-Type
There are two types of temporary difference balances - Current and Non-Current. Select the type that best relates to the balance sheet account where the deferred tax asset or liability should be represented.

Tag
The tag letter identifies each line entered in the originating source.

Months
The months entered for both book and tax are used to compute the ratable amount applicable to the period.

Beginning Balance
The beginning balance rolls over from the prior period and should represent the remaining temporary differences for book and tax that should be allocated. The beginning balance can be overridden manually or with an import.

Note: The administrator has the ability to lock beginning balances and the **Beginning Bal** column does not allow data entry for **Read/Write** Users with v. 8.0 of the application.

Enter Activity/Enter Ending
Select the Enter Activity or the Enter Ending balance radio button:

- Enter Activity - The system automatically calculates the Ending balance, which is Read-Only. .
- Enter Ending - The system automatically calculates the Activity, which is Read-Only.

Activity

- The activity is the appropriate amount of the beginning balance based on the months entered. In a dataset that was not rolled over, you must populate this field.
- Activity impacts the current and deferred provision, as well as deferred balances.
- Positive amounts increase and negative amounts reduce the taxable income. Amounts should be entered in local currency. They are translated using the unit's weighted average FX rate to the reporting currency.

Deferred
Deferred impacts the deferred provision, as well as the deferred balances.

Balance Sheet Only

- Balance only impacts deferred balances.
- Typically this entry type is used for the impact of equity or other comprehensive income items.

Note: You will need this parameter to view the Audit Trail created when working with the Enhanced Integration transfer. For more information on Enhanced Integration, see the Enhanced Integration

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User Manual.: The Balance Sheet Only (BSO) adjustment on the Tax Provision report removes the BSO Adjustment from the Deferred Provision.

Ending Balance
The ending balance based on the months entered. In a dataset that was not rolled over, you must populate this field.

Tax Adjustments

Tax adjustment information is managed in the **Tax Adjustments** screen under Data Entry > Federal in the Provision and Estimated Payments datasets under Data Entry > Forecast/Actual > Federal in an Interim dataset. Tax adjustments can be thought of as a post-tax permanent difference.

There are two types of Tax Adjustments, depending on the code, Cash and Non-Cash. Non-Cash Tax Adjustments have a code that begins with NC_. The cash provision is the amount of current tax liability that is expected to be represented on the tax return. The non-cash provision is any current taxes that should be accrued for prior years or for amounts that are not represented on the tax return. The Cash and Non-Cash are segregated on separate lines of the Tax Provision report.

To import information to the Tax Adjustments screen, complete the appropriate fields on the #UTA# Unit Tax Adjs sheet in the Import Numbers template. For more information on importing, refer to the Importing Templates documentation.

Note: If you wish to adjust the same after tax adjustment more than once, you must make additional entries using different tag letters.

Screen Entry Fields

Code - Description
- The code and description are established by an Administrator for tax adjustments.
- Codes beginning with NC_ designate the tax adjustment as a non-cash tax adjustment.

Type
Select E-Equity Adjustment or P- P&L Adjustment from the drop-down list.

Tag
Select a value from the drop-down list.

Adjustment
Positive amounts increase and negative amounts reduce taxable income. Amounts should be entered in local currency. They are translated using the weighted average FX rate to reporting currency.

NOL Temporary Differences - Tax Basis

The **NOL Temporary Differences - Tax Basis** screen is accessed under Data Entry > Federal in the Provision and Estimated Payments datasets and under Data Entry > Forecast/Actual > Federal in an Interim dataset.

Note: Tax Basis Temporary Difference screens allow you to enter amounts as purely tax balances, with or without book or net of book.

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Provision and Interim (Actual section) datasets only

- There are two sections: Detail and Analysis. By default, the Detail section displays first. All users can enter and modify data in both sections, also by default. Administrators can use the DEFAULT_TD_TAB and RESTRICT_TD_TABS dataset parameters to change the section that displays by default and determine whether or not Read/Write users can enter data in the Details section.
- Data entered in the Detail section is translated using the Deferred Analysis default rules and displays in the Analysis section.
- For information on the Analysis section, go to the Analysis page.

All datasets

- The Activity, Deferred, and Balance Sheet Only column amounts impact the tax provision differently.
- Each NOL temporary difference line defaults to being tax effected using the unit rate. The beginning and ending unit rate can be overridden on a line-by-line basis. If only the beginning or ending rate is overridden, you must populate the fields. If a field is not populated, it defaults to a zero rate.
- The NOL temporary difference can be automated to take the generated or utilized net operating loss impact.
- To import information to the NOL Temporary Differences - Tax Basis screen, complete the appropriate fields on the #UNOLTD# Unit NOL TDs-Tax Basis sheet in the Import Numbers template.
- If you wish to adjust the same NOL temporary difference more than once, you must make additional entries using different tag letters.

Note: To use default unit rates, enter U in the rate columns when importing. For more information on importing, refer to the Importing Templates documentation.

Screen Entry Fields

Code - Description

- The code and description are established by an Administrator for the NOL temporary difference.
- Automated NOL amounts are posted to a code that begins with NOL_SYS.

Type

There are two types of NOL temporary difference balances - Current and Non-Current. Select the type that best relates to the balance sheet account where the deferred tax asset or liability should be represented.

Tag

The tag letter identifies each line entered in the originating source.

Generated

Tracks the year the NOL was generated.

Expires

Tracks the year the NOL is expected to expire.

Note: The expiration year is a place holder. The system does not automatically delete NOLs from reports in the expiration year. You need to manually remove the NOL from the system.

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Beginning Balance
The cumulative temporary difference balance rolls forward from the prior dataset. The beginning balance can be overridden manually or with an import.

Note: The administrator has the ability to lock beginning balances and the **Beginning Bal** column does not allow data entry for **Read/Write** Users with v. 8.0 of the application.

Activity
- Activity impacts the current and deferred provision, as well as deferred balances.
- Positive amounts increase and negative amounts reduce the taxable income. Amounts should be entered in local currency. They are translated using the unit's weighted average FX rate to the reporting currency.

Deferred
- Deferred impacts the deferred provision, as well as deferred balances.
- Typically this entry type is used for the impact of valuation allowances or adjustments to prior year balances.

Balance Sheet
- Balance only impacts deferred balances.
- Typically this entry type is used for the impact of equity or other comprehensive income items.
- The Balance Sheet Only (BSO) adjustment on the Tax Provision report removes the BSO Adjustment from the Deferred Provision.

Override unit rates
You can override the unit rates designated under Unit Details for a specific temporary difference line by clicking the Override unit rates check box.

Note:
- For v. 8.0, the **Default Type** will default to **NC-Non-Current**.
- A **Default Type** can be set by your System Administrator and you may not have the ability to select between **C -Current** and **NC -Non-Current**.
- The System Administrator may have allowed the ability to deviate from the **Default Type** and allow you to select between C -Current and NC -Non-Current.
- The **Temp Diffs Discrepancy** report will be available to review the Temporary Differences - Tax Basis that have been overridden and deviate from the default type set up by the administrator.
- Please contact your Administrator if you have questions about the **Default Type** set up

Payable Entry

Payable Entry information is managed in the **Payable Entry** screen under Data Entry > Federal in the Provision dataset and under Data Entry > Actual > Federal in an Interim dataset. To maximize the payable functionality, ensure that the payable set-up reflects the activity in the taxes payable account.

- The payable functionality is activated with a system parameter in Administration > System > Manage Configurations > Advanced Functionality with the Payable Functionality (Recommended), and select Yes.
- Automatic posting from the calculated provision to the payable is activated with a dataset parameter.

To import information to the Payable Entry screen, complete the appropriate fields on the #FL# Fed

Liability Txns sheet in the Import Numbers template. For more information on importing, refer to the Importing Templates documentation.

Screen Entry Fields

- Fiscal Year: The fiscal year should be the year to which the payable entry relates.
- Jurisdiction: The jurisdiction defaults to FED when data is entered at the unit level.
- Txn Type: The options that display are established by an Administrator for transaction types.
- Txn Bucket: The options that display are established by an Administrator for transaction buckets.
- Tag: The tag letter identifies each line entered in the originating source.
- Amount: Negative amounts increase and positive amounts reduce the taxable payable account. Amounts should be entered in local currency.
- Date: The options in the drop-down list are limited to dates within the dataset year. Dates for other years can be imported or a system parameter can be activated to remove the single year restriction. In Administration > System > Manage Configurations > select Yes for Adjust Payable Date Range.
- FX Rate: The weighted average rate on the date of the entry can be entered.
- Description: Each entry line must be identified with a description. If you do not enter a description, you will receive a "Please check your entries for accuracy." error message.

Note: The administrator has the ability to lock beginning balances and the **Beginning Bal** column does not allow data entry for **Read/Write** Users with v. 8.0 of the application.

Intercompany Transaction Entry

InterCompany Transaction information is managed in the InterCompany Transaction Entry screen under Data Entry > Federal in the Provision and Estimated Payments datasets and under Data Entry > Forecast/Actual > Federal in an Interim dataset. Transactions among units can be set up to account for the movement of tax amounts and the impact of the associated withholding tax treatment on transactions. Entries can be input on either the paying or receiving unit and are posted as a permanent difference on the units.

To import information to the InterCompany Transaction Entry screen, complete the appropriate fields on the #ICOTXNS# Inter Co Txns sheet in the Import Numbers template. For more information on importing, refer to the Importing Templates documentation.

Screen Entry Fields

- Paying/Receiving Unit: There can be intercompany transactions between any two units.
- Txn Type: The options that display are established by an Administrator for transaction types.
- Txn Code: The transaction code is user-defined.
- Txn Date: The date of the transaction.
- Txn Amount: The transaction amount for the intercompany transaction.
- FX Rate (Paying Unit to Receiving Unit): The weighted average rate that the paying unit uses to pay the receiving unit.
- Percentage Withholding Tax Receiving Unit: Percentage of the transaction amount that is withheld for the receiving unit.
- Taxable at Receiving Unit: Designate if the transaction amount is taxable by the receiving unit. It is posted as a permanent difference.
- Deductible at Paying Unit: Designate if the transaction amount is deductible by the paying unit. It is posted as an offset permanent difference.

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- Withholding Tax Treatment: Designate if the withholding is D for Deductible, C for Creditable, or N for Neither.

Trial Balance /Tax Basis

Trial balance ending balances are managed in the Trial Balance/Tax Basis screen under Data Entry > Federal in the Provision and Estimated Payments datasets and under Data Entry > Actual > Federal in an Interim dataset. This area populates the ending trial balance amounts and allows you to make book adjustments, tax reclasses, and other adjustments. This can ultimately be used as the starting point for the tax basis balance sheet. Typically, the trial balance data is bridged into the system from an extract of the general ledger.

To import information to the Trial Balance/Tax Basis screen, complete the appropriate fields on the #UTBBS# Unit Tax Basis BalSheet sheet in the Import Numbers template. For more information on importing, refer to the Importing Templates documentation.

Screen Entry Fields

Code - Description
The code and description are established by an Administrator for the trial balance sublines.

Tag
The tag letter identifies each line entered in the originating source.

Ending Book Balance
Populates the trial balance ending balance data for the period.
Book Adjustments: Book adjustments to the ending balances can be made to generate the adjusted ending balances.

Tax Reclass
Tax reclasses can be made to the adjusted ending balances.
Other Adjustments: Other adjustments can be made to the adjusted ending balances.

...ADD A NEW JURISDICTION (STATE/JURISDICTION)

...Add a new Jurisdiction on in Data Entry allows you to add Jurisdictions to the Navigator.

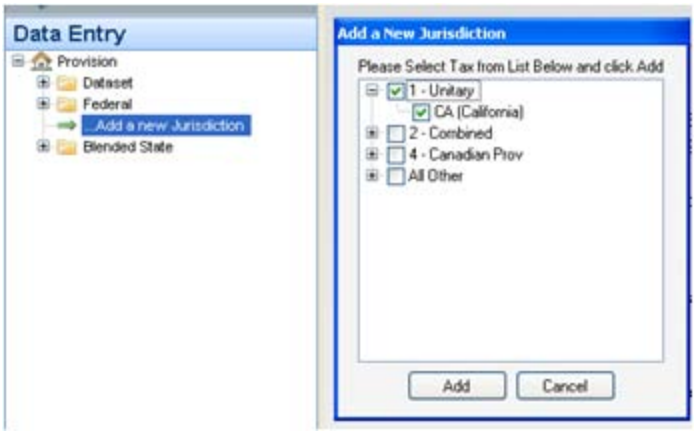
To enter Jurisdiction/State Data:

Select ...**Add a new Jurisdiction button** 

, then select the non-activated State(s). The state(s) are activated and state folders are created for the states you selected.

State Types display when adding a Jurisdiction

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- The state is no longer in the non-activated State(s) list once it has been activated.
- Jurisdiction/State specific data is separated by folders so that it can easily be entered or modified.
- When you change the Dataset and/or the Unit in the Control Center, the state folders will change depending on which states you have created for that Dataset/Unit. For example, as you switch between the units, the only state folders available are the ones that have been created.
- To search in the jurisdiction/state list, type the first character of the state/jurisdiction to filter the list.

STATE

All the State/Jurisdiction data is entered and stored in the individual Jurisdiction/State folder. Each jurisdiction must have a record in order to enter data. Jurisdiction has up to nine areas depending on the licenses in place:

- Administration
- Active Workpapers
- Details
- State Permanent Differences
- State Temporary Differences - Tax Basis
- State After Apportionment Temporary Differences - Tax Basis
- State After Tax Temporary Differences - Tax Basis
- State Tax Adjustments
- State Payable Entry

Administration

Administrators can access unit state dataset parameters, which control some unit level features.

Unit State Dataset Parameter

Unit State Dataset Parameters are defined in the Navigator under Data Entry > State > Administration in the Provision and Estimated Payments datasets and under Data Entry > Actual > State > Administration in an Interim dataset. Administrators use unit state dataset parameters to change how data is treated or represented within a state within a unit in a dataset.

Pre-established unit dataset parameters can be added, modified, or deleted. When adding or modifying parameters, use care, as they can potentially change calculations across all the units in a dataset. Parameters are pre-defined and are case-sensitive. The Key Type and Value have specific designations for each parameter. Deleting parameters is not recommended because they

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may be required for the system to function properly. It is recommended that you de-activate a parameter, rather than deleting it.

To import a new unit state dataset parameter, complete the appropriate fields on the #USDSP# USDS Params sheet in the Import Numbers template. For more information on importing, refer to the Importing Templates documentation.

Active Workpapers

Active Workpapers is located under Data Entry > State (for example, California) in the Provision, Estimated Payments, and Interim datasets. Active Workpapers enables Excel-based workpapers to be embedded within a dataset. Cells can directly relate to data fields in the system.

For more information, refer to the active workpapers section in dataset administration.

State Details

The State Details screen contains the following sections:

- Rates/Apportionments in the Provision, Estimated Payments and Interim datasets
- Automation in the Provision and Estimated Payments datasets
- Estimated Payments in the Estimated Payments dataset only

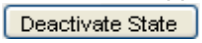
Rates/Apportionment

The Jurisdiction Tax Rate and Apportionment information is managed in the Rates/Apportionments section under Data Entry > State > Details in the Provision and Estimated Payments datasets and under Data Entry > Forecast/Actual > State > Details in the Interim datasets.

- If the Beginning and Ending Deferred Tax rates differ for a unit the system automatically calculates any necessary change in rate adjustment on the beginning temporary difference balances. Support for the calculated adjustment displays in the Deferred Balances report as a separate column.
- If the Current Tax rate and the Ending Deferred Tax rate differ for the unit, the system automatically calculates the necessary impact of the rate difference for activity entered for temporary differences. The impact of the rate difference can be viewed in the Effective Tax Rate report.
- To import information to the Rates/Apportionments section, complete the appropriate fields on the #S# States sheet in the Import Numbers template.
- To update the Current and Deferred Tax rates, as well as the Apportionment rates, for a single state across either a single unit or multiple units in a Sub-consolidation, complete the appropriate fields on the #SRATES# State Rates sheet in the Import Update Rates template. If the #SRATES# sheet is not functional, sort the #S# States sheet in the Import Numbers template by state and update as needed. For more information on importing, refer to the Importing Templates documentation.

Screen Entry Fields

Deactivate State Button

Found in the upper right hand corner of the screen. Clicking the Deactivate State button 

deletes the record which erases all information for this state for this unit for the current dataset. It does not affect any other jurisdiction or unit in the dataset, or jurisdiction or unit in any other dataset in which the jurisdiction was included.

Filing Unit
A filing unit provides the ability to group units. The Filing Unit is considered the Parent unit. Units that are grouped with the parent unit are referred to as Child units. Currently, the system does not permit multiple tiered filing groups.

Important: Although the system allows you to designate a filing unit at the Jurisdiction level, no Jurisdiction Filing Group reports are viewable at this time.

Apportionment Percentages
- Enter the Apportionment Pcts for the unit selected in the Control Center.
- The State Apportionment percentage is applied to compute the apportioned current state taxable income.
- The Begin Apportionment percentage is applied to the state beginning temporary differences.
- The End Apportionment percentage is applied to the state ending temporary differences.

Note: The difference between the Begin Apportionment percentage and End Apportionment percentage causes a rate change adjustment in the State-level Deferred Balances report.

Tax Rates
- Enter Tax Rates for the unit selected in the Control Center.
- The State Tax Rate is applied to the apportioned current state taxable income.
- The Beginning Deferred Rate is applied to the apportioned deferred state temporary differences.
- The Ending Deferred Rate is applied to the apportioned deferred state temporary differences.

Federal Deductibility Rates
- Percentage of the state amounts used to compute the federal benefit of state.
- The Current Deductible Rate computes the percentage of the current federal benefit of state.
- The Beginning Deductible Rate computes the percentage of the beginning deferred federal benefit of state.
- The Ending Deductible Rate computes the percentage of the ending deferred federal benefit of state.

Deferred Provision Only Adjustment
- The adjustment to the deferred tax provision expense is a separate line item on the tax provision report. It impacts the Effective Tax rate. The deferred expense amount does not have a related deferred tax asset or liability associated with it.
- Be sure that you use this field appropriately, because it may require additional support to justify the expense on the provision.

NOL Automation

The NOL Automation for a jurisdiction is managed in the Automation section under Data Entry > State > Details in the Provision and Estimated Payments datasets.

To import information to the Automation section, complete the appropriate fields on the #S# States sheet in the Import Numbers template. For more information on importing, refer to the Importing Templates documentation.

Screen Entry Fields

NOL Automation
- The automation posts an amount as a NOL Temporary Difference with the system code NOL_SYS and the tag of A. The NOL automation posts a reclass that creates the NOL

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Temporary difference, when the unit has a taxable loss. It draws down an available NOL Temporary Difference when the unit has taxable income.
- Selections made in the NOL Allowance rate and Base NOL Allowance impact the amount of the reclass to NOL that is posted.
- The NOL Allowance rate is the percent of taxable income/loss that should be considered when computing the NOL that should be reclassed for the specified unit.
- The Base NOL Allowance (e.g., §382 limitation) limits the amount of NOL that is considered. If there is no Base NOL Allowance, the default value of zero should remain the same.

Important: In Consolidated State reports, the total NOL will not be reduced by entities that have income. To make this reduction adjustment, an elimination entity should be created with the NOL entry only.

Estimated Payments

Estimated Payments items are entered in the Estimated Payments section under Data Entry > State > Details in an Estimated Payments dataset. Items entered in this section are added to the provision when calculating estimated payments.

To import information to the Estimated Payments section, complete the appropriate fields on the #S# States sheet in the Import Numbers template. For more information on importing, refer to the Importing Templates documentation.

Screen Entry Fields

- Other Income Tax (additive to Cash Provision): Adds an additional amount to the provision liability in the state estimated payments calculation.
- Calculated Income Tax Pymt Override: Overrides the calculated state estimated payments.
- Franchise Payments: Additional amount of Franchise Tax that should be included with the provision liability in the state estimated payments calculation.
- Include this State in Estimated Payments Calc?: Includes or excludes the state for the estimated payments calculation.

State Permanent Differences

State permanent difference information is managed in the State Perm Diffs screen under Data Entry > State > Perm Diffs in the Provision and Estimated Payments datasets and under Data Entry > Forecast/Actual > State in an Interim dataset.

There are two types of permanent differences: Equity Adjustments and P&L Adjustments. You can select the appropriate type to achieve the desired provision effect. Enter permanent differences that are applicable for state, but not for federal purposes.

To import information to the State Permanent Differences screen, complete the appropriate fields on the #SPM# State Perm Mods sheet in the Import Numbers template. For more information on importing, refer to the Importing Templates documentation.

Note: If you wish to adjust the same state permanent difference more than once, you must make additional entries using different tag letters.

Screen Entry Fields

Code - Description

The code and description are established by an Administrator for the permanent difference.

Type

- Type P results in a current tax provision expense offset in the payable account. The result impacts the overall effective tax rate.
- Type E results in a current tax provision expense offset in the payable account, as well as an equity contra expense that is offset in an equity account. There is no impact on the overall effective tax rate.

Tag
The tag letter identifies each line entered to the originating source.

Amount
Positive amounts increase and negative amounts reduce taxable income. Amounts should be entered in local currency. They are translated to reporting currency using the unit's weighted average FX rate.

State Temporary Differences - Tax Basis

The **State Temporary Differences - Tax Basis** screen is accessed under Data Entry > State in the Provision and Estimated Payments datasets and under Data Entry > Forecast/Actual > State in an Interim dataset.

Note: Tax Basis Temporary Difference screens allow you to enter amounts as purely tax balances, with or without book or net of book.

Provision and Interim (Actual section) datasets only

- There are two sections: Detail and Analysis. By default, the Detail section displays first. All users can enter and modify data in both sections, also by default. Administrators can use the DEFAULT_TD_TAB and RESTRICT_TD_TABS dataset parameters to change the section that displays by default and determine whether or not Read/Write users can enter data in the Details section.
- Data entered in the Detail section is translated using the Deferred Analysis default rules and displays in the Analysis section.
- For information on the Analysis section, go to the Analysis page.

All datasets

- The Activity, Deferred, and Balance Sheet Only column amounts impact the tax provision differently.
- Each state temporary difference line defaults to being tax effected using the unit rate. The beginning and ending state and unit rates can be overridden on a line-by-line basis. If only the beginning or ending rate is overridden, you must populate the fields for both rates. If one is not populated, it defaults to a zero rate.
- By default, each state temporary difference line is also tax-affected by the default state rates as defined under the State Details screen.
- Enter temporary differences that are recognized for state, but not federal purposes.
- To import information to the State Temporary Differences - Tax Basis screen, complete the appropriate fields on the #STD# St TD-Tax Basis sheet in the Import Numbers template.
- To update the State by State Override Deferred Tax rate on all State Temporary Differences, complete the appropriate fields on the #STDR# State Temp Diff Rates sheet in the Import Update Rates template. To generate a State Temporary Difference based on the Federal Temporary Difference, complete the appropriate fields on the #GSTD# Generate State Temp Diff

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sheet in the Import Update Rates template.
- If you wish to adjust the same state temporary difference more than once, you must make additional entries using different tag letters.

Note: To use default unit rates, enter U in the rate columns when importing. For more information on importing, refer to the Importing Templates documentation.

Screen Entry Fields

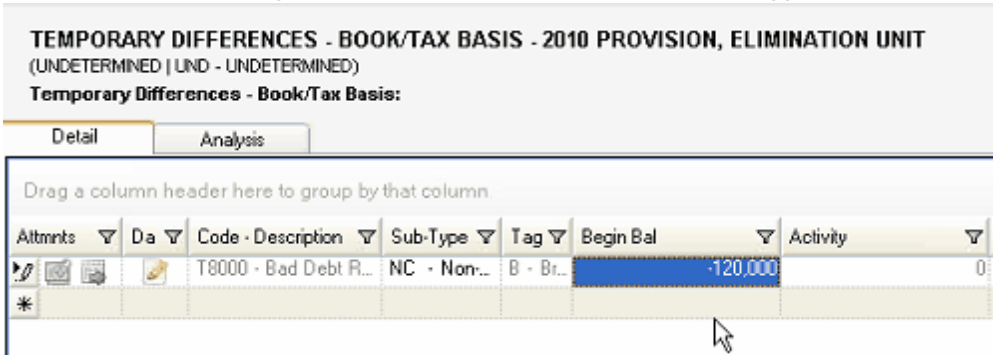
Code - Description
The code and description are established by an Administrator for the temporary difference.

Type
There are two types of temporary differences balances - Current and Non-Current. Select the type that best relates to the balance sheet account where the deferred tax asset or liability should be represented.

Tag
The tag letter identifies each line entered in the originating source.

Beginning Balance
The cumulative temporary difference balance rolls forward from the prior dataset. The beginning balance can be overridden manually or with an import.

Note: The administrator has the ability to lock beginning balances and the **Beginning Bal** column does not allow data entry for **Read/Write** Users with v. 8.0 of the application.



Activity
- Activity impacts the current and deferred provision, as well as deferred balances.
- Positive amounts increase and negative amounts reduce taxable income. Amounts should be entered in local currency. They are translated to reporting currency using the unit's weighted average FX rate.

Deferred
- Deferred impacts the deferred provision, as well as deferred balances.
- Typically this entry type is used for the impact of valuation allowances or adjustments on prior year balances.

Balance Sheet Only
- Balance only impacts deferred balances.
- Typically this entry type is used for the impact of equity or other comprehensive income items.

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- The State Balance Sheet Only (BSO) adjustment on the Tax Provision (State) report removes the BSO Adjustment from the State Deferred Provision.

Override Unit Rates
You can override the unit rates designated under Unit Details/State Details for a specific temporary difference line by clicking the Check to override unit defaults check box.

Note:
- For v. 8.0, the **Default Type** will default to **NC-Non-Current**.
- A **Default Type** can be set by your System Administrator and you may not have the ability to select between **C -Current** and **NC -Non-Current**.
- The System Administrator may have allowed the ability to deviate from the **Default Type** and allow you to select between C -Current and NC -Non-Current.
- The **Temp Diffs Discrepancy** report will be available to review the Temporary Differences - Tax Basis that have been overridden and deviate from the default type set up by the administrator.
- Please contact your Administrator if you have questions about the **Default Type** set up

State After Apportionment Temporary Differences - Tax Basis

The **State After Apportionment Temporary Differences - Tax Basis** screen is accessed under Data Entry > State in the Provision and Estimated Payments datasets and under Data Entry > Forecast/Actual > State in an Interim dataset.

Note: Tax Basis Temporary Difference screens allow you to enter amounts as purely tax balances, with or without book or net of book.

Provision and Interim (Actual section) datasets only
- There are two sections: Detail and Analysis. By default, the Detail section displays first. All users can enter and modify data in both sections, also by default. Administrators can use the DEFAULT_TD_TAB and RESTRICT_TD_TABS dataset parameters to change the section that displays by default and determine whether or not Read/Write users can enter data in the Details section.
- Data entered in the Detail section is translated using the Deferred Analysis default rules and displays in the Analysis section.
- For information on the Analysis section, go to the Analysis page.

All datasets
- The Activity, Deferred and Balance Sheet Only column amounts impact the tax provision differently.
- Each state after apportionment temporary difference line defaults to being tax effected using the unit rate. The beginning and ending state and unit rates can be overridden on a line-by-line basis. If only the beginning or ending rate is overridden, you must populate the fields for both rates. If a field is not populated, it defaults to a zero rate.
- Enter temporary differences that are applicable for state, but not for federal purposes.
- To import information to the State After Tax Temporary Differences - Tax Basis screen, complete the appropriate fields on the #SAATD# St AfterApp TD-Tax Bas sheet in the Import Numbers template.
- If you wish to adjust the same state after apportionment temporary difference more than once, you must make additional entries using different tag letters.

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Note: To use default unit rates, enter U in the rate columns when importing. For more information on importing, refer to the Importing Templates documentation.

Screen Entry Fields

Code - Description
The code and description are established by an Administrator for the state after apportionment temporary difference.

Type
There are two types of temporary differences balances - Current and Non-Current. Select the type that best relates to the balance sheet account where the deferred tax asset or liability should be represented.

Tag
The tag letter identifies each line entered on the originating source.

Beginning Balance
The cumulative temporary difference balance rolls forward from the prior dataset. The beginning balance can be overridden manually or with an import.

Note: The administrator has the ability to lock beginning balances and the **Beginning Bal** column does not allow data entry for **Read/Write** Users with v. 8.0 of the application.

Activity
- Activity impacts the current and deferred provision, as well as deferred balances.
- Positive amounts increase and negative amounts reduce taxable income. Amounts should be entered in local currency. They are translated to reporting currency using the unit's weighted average FX rate.

Deferred
- Deferred impacts the deferred provision, as well as the deferred balances.
- Typically this entry type is used for the impact of valuation allowances or adjustments to prior year balances.

Balance Sheet Only
- Balance only impacts deferred balances.
- Typically this entry type is used for the impact of equity or other comprehensive income items.
- The State Balance Sheet Only (BSO) adjustment on the Tax Provision (State) report removes the BSO Adjustment from the State Deferred Provision.

Override Unit Rates
You can override the unit rates designated under Unit Details/State Details for a specific temporary difference line by clicking the Check to override unit rates check box.

Note:
- For v. 8.0, the **Default Type** will default to **NC-Non-Current**.
- A **Default Type** can be set by your System Administrator and you may not have the ability to select between **C -Current** and **NC -Non-Current**.
- The System Administrator may have allowed the ability to deviate from the **Default Type** and allow you to select between C -Current and NC -Non-Current.

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- The **Temp Diffs Discrepancy** report will be available to review the Temporary Differences - Tax Basis that have been overridden and deviate from the default type set up by the administrator.
- Please contact your Administrator if you have questions about the **Default Type** set up

State After Tax Temporary Differences - Tax Basis

The **State After Tax Temporary Differences - Tax Basis** screen is accessed under Data Entry > State in the Provision and Estimated Payments datasets and under Data Entry > Forecast/Actual > State in the Interim dataset.

Note: Tax Basis Temporary Difference screens allow you to enter amounts as purely tax balances, with or without book or net of book.

Provision and Interim (Actual section) datasets only

- There are two sections: Detail and Analysis. By default, the Detail section displays first. All users can enter and modify data in both sections, also by default. Administrators can use the DEFAULT_TD_TAB and RESTRICT_TD_TABS dataset parameters to change the section that displays by default and determine whether or not Read/Write users can enter data in the Details section.
- Data entered in the Detail section is translated using the Deferred Analysis default rules and displays in the Analysis section.
- For information on the Analysis section, go to the Analysis page.

All datasets

- The Activity, Deferred and Balance Sheet Only column amounts impact the tax provision differently.
- Enter temporary differences that are applicable for state, but not for federal purposes.
- To import information to the State After Tax Temporary Differences - Tax Basis screen, complete the appropriate fields on the #SATTD# St AfterTax TD-Tax Bas sheet in the Import Numbers template. For more information on importing, refer to the Importing Templates documentation.
- If you wish to adjust the same state after tax temporary difference more than once, you must make additional entries using different tag letters.

Screen Entry Fields

Code - Description
The code and description are established by an Administrator for the state after tax temporary difference.

Type
There are two types of temporary difference balances - Current and Non-Current. Select the type that best relates to the balance sheet account where the deferred tax asset or liability should be represented.

Tag
The tag letter identifies each line entered on the originating source.

Beginning Balance
The cumulative temporary difference balance rolls forward from the prior dataset. The beginning balance can be overridden manually or with an import.

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Note: The administrator has the ability to lock beginning balances and the **Beginning Bal** column does not allow data entry for **Read/Write** Users with v. 8.0 of the application.

Activity

- Activity impacts the current and deferred provision, as well as deferred balances.
- Positive amounts increase and negative amounts reduce taxable income. Amounts should be entered in local currency. They are translated to reporting currency using the unit's weighted average FX rate.

Deferred

- Deferred impacts the deferred provision, as well as deferred balances.
- Typically this entry type is used for the impact of valuation allowances or adjustments to prior year balances.

Balance Sheet Only

- Balance only impacts deferred balances.
- Typically this entry type is used for the impact of equity or other comprehensive income items.
- The State Balance Sheet Only (BSO) adjustment on the Tax Provision (State) report removes the BSO Adjustment from the State Deferred Provision.

Note:

- For v. 8.0, the **Default Type** will default to **NC-Non-Current**.
- A **Default Type** can be set by your System Administrator and you may not have the ability to select between **C -Current** and **NC -Non-Current**.
- The System Administrator may have allowed the ability to deviate from the **Default Type** and allow you to select between C -Current and NC -Non-Current.
- The **Temp Diffs Discrepancy** report will be available to review the Temporary Differences - Tax Basis that have been overridden and deviate from the default type set up by the administrator.
- Please contact your Administrator if you have questions about the **Default Type** set up

State Tax Adjustments

State Tax Adjustments information is managed in the State Tax Adjustments screen under Data Entry > State in the Provision and Estimated Payments datasets and under Data Entry > Forecast/ Actual > State in the Interim datasets. State tax adjustments can be thought of as a post-tax state permanent difference.

There are two types of Tax Adjustments, depending on the code, Cash and Non-Cash. Non-Cash Tax Adjustments have a code that begins with NC_. The cash provision is the amount of current tax liability that is expected to be represented on the tax return. The non-cash provision is any current taxes that should be accrued for prior years or for amounts that are not represented on the tax return. The Cash and Non-Cash are segregated on separate lines of the Tax Provision report.

To import information to the State Tax Adjustments screen, complete the appropriate fields on the #STA# State Tax Adjs sheet in the Import Numbers template. For more information on importing, refer to the Importing Templates documentation.

Note: If you wish to adjust the same state tax adjustment more than once, you must make additional entries using different tag letters.

Screen Entry Fields

Code - Description
- The code and description are established by an Administrator for the state tax adjustments.
- Entries with codes beginning with NC_ designate the tax adjustment as a non-cash tax adjustment.

Type
Select E-Equity Adjustment or P- P&L Adjustment from the drop-down list.

Tag
Select a value from the drop-down list.

Amount
Positive amounts increase and negative amounts reduce the taxable income. Amounts should be entered in local currency. They are translated to reporting currency using the unit's weighted average FX rate.

State Payable Entry

State Payable Entry information is managed in the State Payable Entry screen under Data Entry > State in the Provision dataset and Data Entry > Actual > State in the Interim dataset. To maximize the payable functionality ensure that the payable set-up is done to reflect the activity in the taxes payable account.

- The payable functionality is activated with a system parameter in Administration > System > Manage Configurations > Advanced Functionality with the Payable Functionality (Recommended), and select Yes.
- Automatic posting from the calculated provision to the payable can be activated with a dataset parameter.

To import information to the State Payable Entry screen, complete the appropriate fields on the #SL# State Liability Txns sheet in the Import Numbers template. For more information on importing, refer to the Importing Templates documentation.

Screen Entry Fields

- Fiscal Year: The fiscal year is the year that the payable entry relates to.
- Jurisdiction: The jurisdiction defaults to the state selected in the Control Center.
- Txn Type: The options displayed are established by an Administrator for the transaction types.
- Txn Bucket: The options displayed are established by an Administrator for the transaction buckets.
- Tag: The tag letter identifies each line entered to the originating source.
- Amount: Negative amounts increase and positive amounts reduce the taxable payable account. The amounts should be entered in local currency.
- Date: Options in the drop-down menu are limited to dates within the dataset year. The single year restriction can be removed by importing dates for other years or activating a system parameter. In Administration > System > Manage Configurations > select Yes for Adjust Payable Date Range.
- FX Rate: The weighted average rate on the date of the entry can be entered.
- Description: Each entry line must be identified with a description. If you do not enter a description, you will receive a "Please check your entries for accuracy." error message.

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CURRENT QUARTER - Q

The active quarter is displayed as the current quarter under Data Entry in an Interim dataset. The work flow of the interim dataset only allows for one quarter to be active at any given time. Once a quarter is complete, it can be advanced to the next quarter or an advanced quarter can be rolled back to a prior quarter.

Advance to Q

The Q1 active quarter can be changed from Q1 to Q2 by selecting Advance to Q2. When the Advance option is selected the Q1 data is locked as read-only and the Q2 data entries become available. The forecasted data from Q1 is copied to Q2 and the Actual ending rates and ending balances in Q1 become the beginning rates and beginning balances in Q2.

The Q2 active quarter can be changed from Q2 to Q3 by selecting Advance to Q3. When the Advance option is selected the Q2 data is locked as read-only and the Q3 data entries become available. The forecasted data from Q2 is copied to Q3 and the Actual ending rates and ending balances in Q2 become the beginning rates and beginning balances in Q3.

Roll Back to Q

When the current quarter is Q2, you have the option to Roll Back to Q1 or Advance to Q3. When the current quarter is Q3, you have the option to Roll Back to Q2.

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CHAPTER 4: DATA TRANSFER

Topics discussed in this chapter include importing data using templates, bridging in data from a trial balance extract, and exporting data.

IMPORT

Data for a dataset can be populated in the Data Transfer area for multiple units. There are two functions that allow data to be bulk loaded - Spreadsheet Import and Bridge Import.

Spreadsheet Import - Dataset

The Dataset Spreadsheet Import function allows two formats - OTP Format or Import Rolling Pin. Both formats allow Administrative and Read/Write users to populate data in an Excel spreadsheet. The OTP format uses a template where data is divided on separate sheets by type of data. The Import Rolling Pin format uses codes entered in a row and column to identify the type of data.

OTP Format

- The data on the Import Numbers template is populated in the Spreadsheet Import (Dataset) screen under Import > Spreadsheet Import(Dataset) in the Data Transfer area.
- A blank import_Numbers Workbook template is provided with the software. The templates are typically stored in the following folder: C:\Program Files\Thomson Reuters\Tax Provision 7.0.0 \Templates. Additionally, the template can be generated by choosing the Export Selected Dataset function in a Provision dataset.
- The Excel workbook contains a group of sheets. Each sheet corresponds to a data review screen found in a Provision dataset.
- Each sheet of the Excel workbook reserves the first two rows for column headings. Column headings shaded in green signify data that is required by the system.
  Important: Any data entered in the first two rows will be ignored by the system.
- Do not modify the sheet name or the column order of any tab.
- Do not change the order of the sheets in the template.
- Each sheet can be imported either on a separate basis or with other import spreadsheet sheets.
- Codes cannot be left blank, but cells for amounts can be left blank, so that the cell is ignored. Entering a 0 (zero) overrides the amount.
- The information from every row of a template is imported into the system. Imports do not stop on a blank row.
- When there is duplicate data in an earlier row, it is overridden by the last row the import finds.
- After the import is completed, you should review the Import Log to ensure that no errors occurred to restrict data from being imported. There is a list of possible error codes and their causes available for reference.

Screen Entry Fields

1. Select the Target Dataset.
   - The dataset name defaults to the dataset selected in the Control Center because that is where the dataset is determined. To select a different dataset, change the dataset in the Control Center.
   - Click Next.

2. Select the format and file(s) of source spreadsheet.
   - The first drop-down list allows you to select OTP Format.
   - The second-drop down list allows you to identify where the Import Numbers Spreadsheet template is saved. More than one file can be added if appropriate.
   - Click Add.

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- Click Next.

3. Click IMPORT.
   This step processes the data in the import spreadsheet and posts it in the dataset. Once the import is complete, the Import log displays.

4. Refresh Report Data Now (optional)
   Refreshing the report data re-runs all calculations to ensure that any information that is calculated is the most current.

Note: For more information on importing, refer to the Importing Templates documentation.

Import Rolling Pin

The data on the Import Rolling Pin template is populated in the Spreadsheet Import - Dataset screen under Data Import> Spreadsheet Import (Dataset) in the Data Transfer area. The Rolling Pin is a flexible general purpose macro which uses a wide range of spreadsheet formats. There is some general rolling pin formatting that need to occur before it can be imported. Once the data has been identified in the file it can be imported into the dataset.

Screen Entry Fields

1. Select the Target Dataset
   The dataset name defaults to the dataset selected in the Control Center because that is where the dataset is determined. To select a different dataset, change the dataset in the Control Center and the display shows the new dataset.

2. Select the format and file(s) of the source spreadsheet
   - The first drop-down list allows you to select Import Rolling Pin.
   - The second drop-down list allows you to identify where the Import Number Spreadsheet template is saved. More than one file can be added if appropriate.

3. Import
   This step processes the data in the import spreadsheet and posts it in the dataset. Once the import is complete, the import log displays.

4. Refresh Report Data Now (optional)
   Refreshing the report data re-runs all calculations to ensure that any information that is calculated is the most current.

Rolling Pin Format

The Rolling Pin spreadsheet format can be imported using the Data Import/Spreadsheet Import (Dataset) screen. It can be imported either before the macro has been run by using the import_rolling_pin file format or after the macro using the ONESOURCE Tax Provision format.

Note: To find the Rolling Pin macro, look in the System folder where Tax Provision 7.0 is installed on your computer. For example, C:\Program Files\Thomson Reuters\Tax Provision 7.0\System. Look for the file named import_rolling_pin.vbs

The Rolling Pin macro is a flexible general purpose macro which:

- Handles a wide range of spreadsheet formats
- Generates import_categories spreadsheets
- Generates import_numbers spreadsheets

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- Is easily configurable

Rolling Pin Input:

- Spreadsheet based provision processes often represent the current provision as follows:

XYZ Corp.	Unit A	Unit B	Unit C	Total
Pre-Tax Inc.	200	300	400	900
Perm 1: M&E	10	20	30	60
Perm 2: Fines	0	5	0	5
Temporary 1	50	0	30	80
Taxable Inc.	260	325	460	1045
Tax Rate	35%	35%	12%	N/A

Rolling Pin Challenge:

- The challenge is to teach the Rolling Pin what the rows and columns of the source spreadsheet mean.

From the input example:

- Some rows contain perms while others contain temps, tax rates, etc.
- Some columns contain unit information, while others contain totals, comments, etc.
- At the intersection of a row with perms and a column with unit information is a useful value.

Rolling Pin Output:

- Most information can be imported via *categories* and *numbers* spreadsheets.
- These spreadsheets must be arranged in specific ways: Different sheets for perms, temps, etc.; Columns in each sheet have specific meanings
- The Rolling Pin must produce spreadsheets that can be imported directly into the system.

Rolling Pin Annotations and Markers:

- The Rolling Pin looks for special values in the spreadsheet to understand what's in the rows/ columns.

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Consider the (simplified) example:

XYZ Corp.	Unit A	Unit B	Unit C	Total	#mark
Pre-Tax Inc.	200	300	400	900	
Perm 1: M&E	10	20	30	60	#perm
Perm 2: Fines	0	5	0	5	#perm
etc.					
#mark	#unit	#unit	#unit		

The special values, or annotations, go in marker rows and columns.

- Specify marker row with #mark in 1st column.
- Specify marker column with #mark in 1st row.
- The #unit annotations indicate that there is unit information in columns 2, 3 and 4. The #perm annotations indicate that rows 3 and 4 contain Permanent Differences values.
- The Rolling Pin could process the sheet and use the annotations to produce an import_numbers #UP# spreadsheet.
- The macro iterates through each row and column building the list of permanent difference amounts in the format required by the standard import_numbers #UP# sheet format.

Rolling Pin Category Codes:

- Unit code is read from row annotated by #ucode
- Permanent code is read from column annotated by #code
- Full set of annotations and markers to produce the import_categories #UPD# are:

							#mark
			Unit A	Unit B	Unit C		
			A	B	C	Total	#ucode
	Pre-Tax Inc		200	300	400	900	
	Perm 1	M&E	10	20	30	60	#perm
	Perm 2	Fines	0	5	0	5	#perm
	Temporary 1	T1000	50	0	30	80	
	Taxable Inc.		260	325	460	1,045	
	Tax Rate		35%	35%	12%	N/A	
	C.T.P.		91	114	55	260	
#mark		#code	#unit	#unit	#unit		

Rolling Pin Extra Features:

- Flip the sign (+/-) of a row of values
- Add "–f" to the end of a marker that extracts numeric values in the opposite sign (converting 100 to -100 and vice versa)
- #ptbi-f
- #temp-do-f
- Flip the sign of a whole unit
- Use #unit-f instead of #unit

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Scrunch Macro

You may choose to Scrunch your tags when rolling over a dataset.

View Last Import Log (Dataset)

The stored log, located in the Data Transfer Area under Import, is from the last time the Spreadsheet Import (Dataset) was run to import numbers into the dataset. The log has the Target dataset name and it gives the path of the Source filename that was imported. The log lists each sheet and the data that was imported. To permanently store the information to a file that can be saved and printed, right-click the log and select Export to Microsoft Excel.

Bridge Import

The Bridge Import function, located under Import in the Data Transfer area, enables you to upload an extract of General Ledger data. The extract relies on the bridge mapping rules for the population of pertinent information in various sections of the Data Entry.

Note: You can only bridge data to units to which you have access.

Bridge Process

- The bridge of the general ledger extract file occurs in the Bridge Import screen under Import in the Data Transfer area.
- Using the bridge can help build an audit trail because it represents the book general ledger data on an account-by-account basis, as well as the tax treatment of that account.
- Information that is bridged into the system can be assigned a Tag letter that identifies the source of the data as being bridged from general ledger information. This allows you to segregate bridged data from amounts that were manually entered or populated via the Import Spreadsheet template in the data review screens.
- The bridge relies on either the SQL Server utility program “BCP” or the Oracle utility “SqlLdr” to load the general ledger extract file into a staging area database table. This area is available for review of all imported information before updates are made to calculations. The most common problem encountered when using the Bridge is that the BCP or SqlLdr utilities are not installed on the user’s computer. Please ask your internal IT person to verify the proper utility is installed before proceeding with the Bridge process.
- The database operating server (Oracle or SQL) needs to be known and identified when bridging.
- The extracted file from General Ledger can have four or six columns of data and be either a comma or tab delimited file type.

Screen Entry Fields

1. Verify Target Dataset
   The dataset name defaults to the dataset selected in the Control Center. To select a different dataset, change the dataset in the Control Center. The display reflects the new dataset.

2a. Select the target areas to be loaded
   Check the areas that should be populated with data.

2b. Select tag and units
   - The tag designates the bridged data in the system. Consider setting up a tag to specifically identify the data as coming from a bridge file.
   - Select whether the data in the extract is for a single unit, a group of units in a sub-consolidation, or the consolidated group.
   - To select a different unit or sub-consolidation, change the Control Center. Changing the

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Control Center refreshes the screen and other selections are lost.
- The ability of users to select units, sub-consolidations, and consolidations can be limited with the system parameters: BRIDGE_ALLOW_UNIT_SELECT, BRIDGE_ALLOW_SUBCON_SELECT, and BRIDGE_ALLOW_ALL_UNITS. You can add these system parameters in Administration > System > Manage Configurations > Advanced Functionality > Bridge.

3. Select format(s) and file(s) of legacy data
   - The extract file needs to be defined to explain the underlying format. There are two database types - sql and oracle There are two file formats - comma and tab delimited, and two data formats - 4 and 6 columns.
   - The legacy data file is the extract file from the general ledger system.

4. Clear Staging Area, upload legacy
   The first step clears the staging area. The staging area then displays a "view pre-load log" and a preview of each area of data that was entered.

5. Update the system
   - After the pre-load log and the preview of data have been confirmed as correct, select Update to update the provision data with the bridged data.
   - Review the areas of bridged data: PTBI local, PTBI (Reporting), Tax Accounts, Loaded (raw balances), Permanent Differences, Temporary Differences (Book/Tax Basis and Tax Basis), Temporary Differences (BSO), Not Mapped, and Permanent Differences (Amortized). This data can be reviewed later in the Bridge Archives.

Note: PTBI, Permanent Differences, Temporary Differences, and Trial Balances will only populate Data Entry screens and reports via Bridge Import if they are mapped correctly in the Administration area. For more information, refer to the Unit Mapping section.

Bridge Extract File

The file extracted from the General Ledger system can either have 4 columns of data or 6 columns of data. The format of the file can be either tab delimited or comma separated. Keep in mind the following about the file:

- Tab delimited file format is preferred to comma separated file format because a comma (thousands separator) could be misinterpreted as a field delimiter. Files saved from Excel try to get around this problem by putting numbers in quotes, assuming that any commas in the quotes are not treated as field delimiters. SqlLdr honors the Excel convention, but BCP does not.
- The system does not accept parentheses as notation for negative values. Ensure that the extract contains minus signs (-) at the beginning of negative numbers. Example: (859,621) should be shown as -859621 in the extract file.
- Once the file reaches a blank line, the system considers it a dead line and ends the import. If there is more information found after the blank line, it will not be imported. A blank line at the end of an import file may cause the import to fail.
- There should not be any commas used as separators in large numbers. This can throw off the import file or cause information to be rejected. Example: 2,598,758 should be shown as 2598758 in the extract file

Column Definitions - 4 or 6 column format

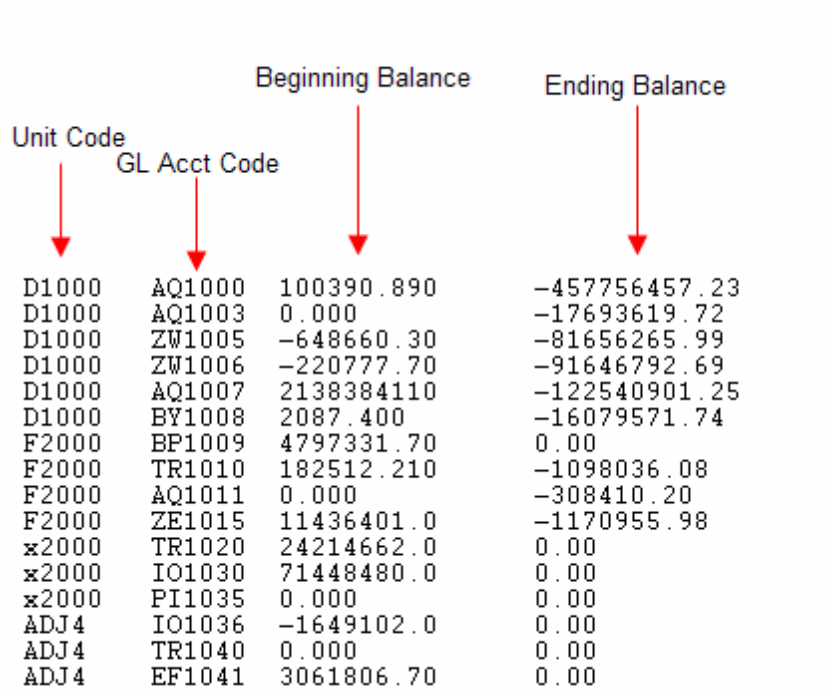
- Unit Code: The unit code to which the GL Account Code corresponds. This code must be in the system.
- Cost Center Code (6 column format only): User-defined code associated with a level of

information found in the general ledger system. If tracking beyond the Unit level, this column should simply have a wild card (*) to hold its place.

- User Specific Code (6 column format only): A further level of detail based on a user-defined code. As with the cost center code, use a wild card (*) as a placeholder if this column is not in use.
- General Ledger Account Code: The actual book code kept in the general ledger system. When bridge mappings are created, this code is assigned to a component code.
- Beginning Balances: The beginning balances found in the general ledger system. If you are pulling in income statement items, this column may be populated with all zero (0) balances. However, the column must still be in the extract file.

Note: These amounts (in the Bridge Import file) will not override the beginning balances in the system. They are used to calculate movement in temporary differences.

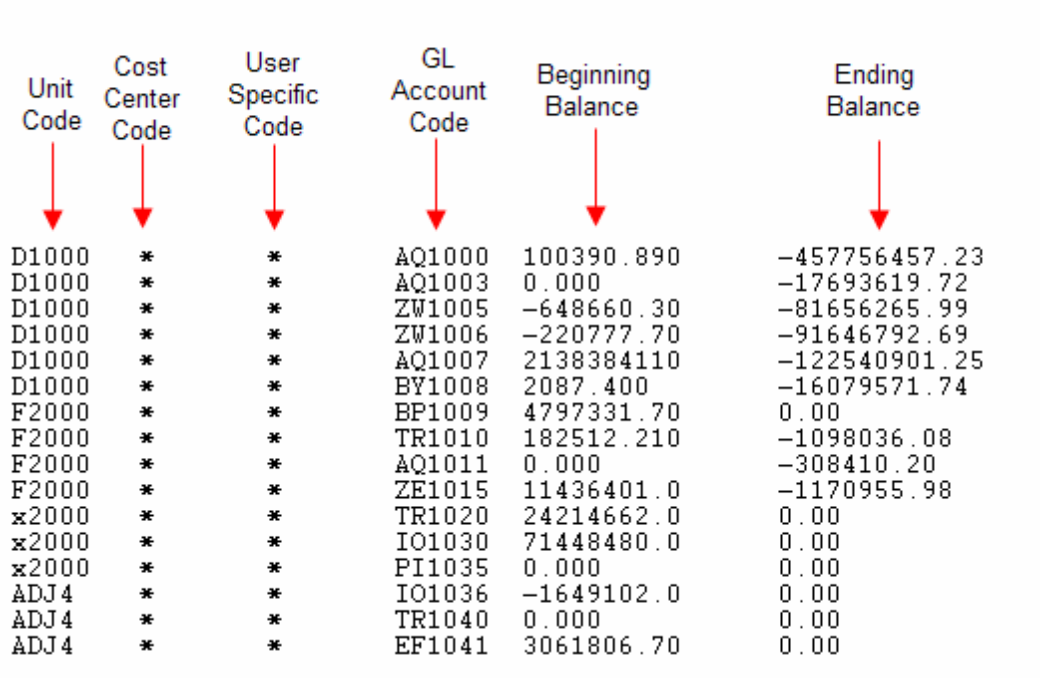
- Ending Balance: This is the ending balance as found in the general ledger system.



D1000	AQ1000	100390.890	-457756457.23
D1000	AQ1003	0.000	-17693619.72
D1000	ZW1005	-648660.30	-81656265.99
D1000	ZW1006	-220777.70	-91646792.69
D1000	AQ1007	2138384110	-122540901.25
D1000	BY1008	2087.400	-16079571.74
F2000	BP1009	4797331.70	0.00
F2000	TR1010	182512.210	-1098036.08
F2000	AQ1011	0.000	-308410.20
F2000	ZE1015	11436401.0	-1170955.98
x2000	TR1020	24214662.0	0.00
x2000	IO1030	71448480.0	0.00
x2000	PI1035	0.000	0.00
ADJ4	IO1036	-1649102.0	0.00
ADJ4	TR1040	0.000	0.00
ADJ4	EF1041	3061806.70	0.00

Example of a 4 Column file
Example of a 6 Column file

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Unit Code	Cost Center Code	User Specific Code	GL Account Code	Beginning Balance	Ending Balance
D1000	*	*	AQ1000	100390.890	-457756457.23
D1000	*	*	AQ1003	0.000	-17693619.72
D1000	*	*	ZW1005	-648660.30	-81656265.99
D1000	*	*	ZW1006	-220777.70	-91646792.69
D1000	*	*	AQ1007	2138384110	-122540901.25
D1000	*	*	BY1008	2087.400	-16079571.74
F2000	*	*	BP1009	4797331.70	0.00
F2000	*	*	TR1010	182512.210	-1098036.08
F2000	*	*	AQ1011	0.000	-308410.20
F2000	*	*	ZE1015	11436401.0	-1170955.98
x2000	*	*	TR1020	24214662.0	0.00
x2000	*	*	IO1030	71448480.0	0.00
x2000	*	*	PI1035	0.000	0.00
ADJ4	*	*	IO1036	-1649102.0	0.00
ADJ4	*	*	TR1040	0.000	0.00
ADJ4	*	*	EF1041	3061806.70	0.00

View Last Import Log (Bridge)

The stored log, located in the Provision and Estimated Payment datasets, is from the last time the Bridge Import was run to bridge General Ledger data into the dataset. The log has the start time, the areas of data that were bridged, and the end time. To understand the amounts that were imported, see the Bridge Archives.To permanently store information to a file that can be saved and printed, right-click the log and select Export to Microsoft Excel.

View Last Import Log (Dataset)

The stored log, located in the Data Transfer Area under Import, is from the last time the Spreadsheet Import (Dataset) was run to import numbers into the dataset. The log has the Target dataset name and it gives the path of the Source filename that was imported. The log lists each sheet and the data that was imported. To permanently store the information to a file that can be saved and printed, right-click the log and select Export to Microsoft Excel.

Bridge Import

The Bridge Import function, located under Import in the Data Transfer area, enables you to upload an extract of General Ledger data. The extract relies on the bridge mapping rules for the population of pertinent information in various sections of the Data Entry.

Note: You can only bridge data to units to which you have access.

Bridge Process

- The bridge of the general ledger extract file occurs in the Bridge Import screen under Import in the Data Transfer area.
- Using the bridge can help build an audit trail because it represents the book general ledger data on an account-by-account basis, as well as the tax treatment of that account.
- Information that is bridged into the system can be assigned a Tag letter that identifies the source of the data as being bridged from general ledger information. This allows you to segregate bridged data from amounts that were manually entered or populated via the Import Spreadsheet template in the data review screens.
- The bridge relies on either the SQL Server utility program “BCP” or the Oracle utility “SqlLdr” to

load the general ledger extract file into a staging area database table. This area is available for review of all imported information before updates are made to calculations. The most common problem encountered when using the Bridge is that the BCP or SqlLdr utilities are not installed on the user's computer. Please check to make sure the proper utility is installed before proceeding with the Bridge process.

- The database operating server (Oracle or SQL) needs to be known and identified when bridging.
- The extracted file from General Ledger can have four or six columns of data and be either a comma or tab delimited file type.

Screen Entry Fields

1. Verify Target Dataset
   The dataset name defaults to the dataset selected in the Control Center. To select a different dataset, change the dataset in the Control Center. The display reflects the new dataset.

2a. Select the target areas to be loaded. Check the areas that should be populated with data.

2b. Select tag and units

- The tag designates the bridged data in the system. Consider setting up a tag to specifically identify the data as coming from a bridge file.
- Select whether the data in the extract is for a single unit, a group of units in a sub-consolidation, or the consolidated group.
- To select a different unit or sub-consolidation, change the Control Center. Changing the Control Center refreshes the screen and other selections are lost.
- The ability of users to select units, sub-consolidations, and consolidations can be limited with the system parameters: BRIDGE_ALLOW_UNIT_SELECT, BRIDGE_ALLOW_SUBCON_SELECT, and BRIDGE_ALLOW_ALL_UNITS. You can add these system parameters in Administration > System > Manage Configurations > Advanced Functionality > Bridge.

3. Select format(s) and file(s) of legacy data
   - The extract file needs to be defined to explain the underlying format. There are two database types - sql and oracle There are two file formats - comma and tab delimited, and two data formats - 4 and 6 columns.
   - The legacy data file is the extract file from the general ledger system.

4. Clear Staging Area, upload legacy
   The first step clears the staging area. The staging area then displays a "view pre-load log" and a preview of each area of data that was entered.

5. Update the system
   - After the pre-load log and the preview of data have been confirmed as correct, select Update to update the provision data with the bridged data.
   - Review the areas of bridged data: PTBI local, PTBI (Reporting), Tax Accounts, Loaded (raw balances), Permanent Differences, Temporary Differences (Book/Tax Basis and Tax Basis), Temporary Differences (BSO), Not Mapped, and Permanent Differences (Amortized). This data can be reviewed later in the Bridge Archives.

Note: PTBI, Permanent Differences, Temporary Differences, and Trial Balances will only populate Data Entry screens and reports via Bridge Import if they are mapped correctly in the Administration area. For more information, refer to the Unit Mapping section.

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Bridge Archives

In the Bridge Archives located under Import in the Data Transfer area, you can view data that was bridged into the system. You can select an archive slot that is created by the tag letter designated when the Bridge Import occurred. After selecting the appropriate slot, select the data area to review. Choices are: PTBI local, PTBI USD, Tax Accounts, Loaded (raw balances), Perms, Temps, Temps (BSO), Not Mapped, Perms (Amortized), Temps (Book/Tax Basis), and Tax Basis. Displayed data shows account balances and, where configured, the bridge mapping rules that were applied to the account. The data can be exported to a file with Export Current Report.

Bridge Extract File

The file extracted from the General Ledger system can either have 4 columns of data or 6 columns of data. The format of the file can be either tab delimited or comma separated. Keep in mind the following about the file:

- Tab delimited file format is preferred to comma separated file format because a comma (thousands separator) could be misinterpreted as a field delimiter. Files saved from Excel try to get around this problem by putting numbers in quotes, assuming that any commas in the quotes are not treated as field delimiters. SqlLdr honors the Excel convention, but BCP does not.
- The system does not accept parentheses as notation for negative values. Ensure that the extract contains minus signs (-) at the beginning of negative numbers. Example: (859,621) should be shown as -859621 in the extract file.
- As with all other imports, once the file reaches a blank line, the system considers it a dead line and ends the import. If there is more information found after the blank line, it will not be imported. A blank line at the end of an import file may cause the import to fail.
- There should not be any commas used as separators in large numbers. This can throw off the import file or cause information to be rejected. Example: 2,598,758 should be shown as 2598758 in the extract file

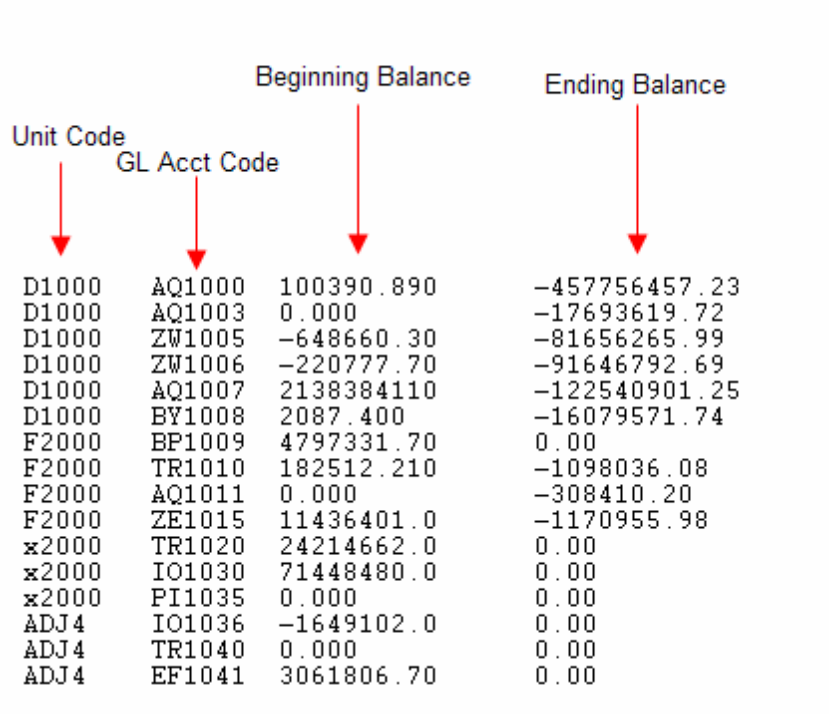
Column Definitions - 4 or 6 column format

- Unit Code: The unit code to which the GL Account Code corresponds. This code must be in the system.
- Cost Center Code (6 column format only): User-defined code associated with a level of information found in the general ledger system. If tracking beyond the Unit level, this column should simply have a wild card (*) to hold its place.
- User Specific Code (6 column format only): A further level of detail based on a user-defined code. As with the cost center code, use a wild card (*) as a placeholder if this column is not in use.
- General Ledger Account Code: The actual book code kept in the general ledger system. When bridge mappings are created, this code is assigned to a component code.
- Beginning Balances: The beginning balances found in the general ledger system. If you are pulling in income statement items, this column may be populated with all zero (0) balances. However, the column must still be in the extract file.

Note: These amounts (in the Bridge Import file) will not override the beginning balances in the system. They are used to calculate movement in temporary differences.

- Ending Balance: This is the ending balance as found in the general ledger system.

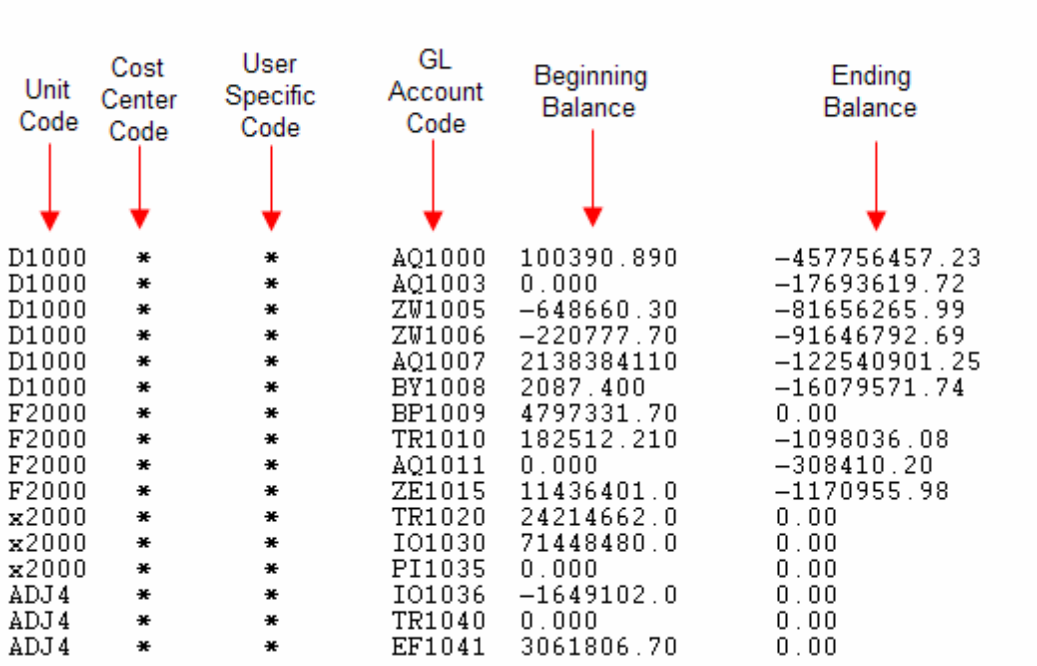
Example of a 4 Column file



D1000	AQ1000	100390.890	-457756457.23
D1000	AQ1003	0.000	-17693619.72
D1000	ZW1005	-648660.30	-81656265.99
D1000	ZW1006	-220777.70	-91646792.69
D1000	AQ1007	2138384110	-122540901.25
D1000	BY1008	2087.400	-16079571.74
F2000	BP1009	4797331.70	0.00
F2000	TR1010	182512.210	-1098036.08
F2000	AQ1011	0.000	-308410.20
F2000	ZE1015	11436401.0	-1170955.98
x2000	TR1020	24214662.0	0.00
x2000	IO1030	71448480.0	0.00
x2000	PI1035	0.000	0.00
ADJ4	IO1036	-1649102.0	0.00
ADJ4	TR1040	0.000	0.00
ADJ4	EF1041	3061806.70	0.00

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Example of a 6 Column file



D1000	*	*	AQ1000	100390.890	-457756457.23
D1000	*	*	AQ1003	0.000	-17693619.72
D1000	*	*	ZW1005	-648660.30	-81656265.99
D1000	*	*	ZW1006	-220777.70	-91646792.69
D1000	*	*	AQ1007	2138384110	-122540901.25
D1000	*	*	BY1008	2087.400	-16079571.74
F2000	*	*	BP1009	4797331.70	0.00
F2000	*	*	TR1010	182512.210	-1098036.08
F2000	*	*	AQ1011	0.000	-308410.20
F2000	*	*	ZE1015	11436401.0	-1170955.98
x2000	*	*	TR1020	24214662.0	0.00
x2000	*	*	IO1030	71448480.0	0.00
x2000	*	*	PI1035	0.000	0.00
ADJ4	*	*	IO1036	-1649102.0	0.00
ADJ4	*	*	TR1040	0.000	0.00
ADJ4	*	*	EF1041	3061806.70	0.00

EXPORT

Data entered for a dataset can be exported to an Excel file. Data is exported to a file that can be imported back into the originating dataset or a different dataset. An export of the dataset can be stored as a backup of the data as a security measure. To ensure that the file can be restored, be sure to export the categories as well.

Export Selected Datasets

- Dataset information can be exported to an Import Numbers template.
- This functionality generates a file with multiple sheets: #U# Unit, #UQ# Unit Questions, #UPD# Unit Perm Diffs, #UNOLTD# Unit NOL TDs-Tax Basis, #UTD# Unit Temp Diffs-Tax Basis, #UATTD# U AfterTx TDs-Tax Basis, #UTA# Unit Tax Adjs, #UTBBS# Unit Tax Basis BalSheet, #ULB# Unit Liability Begin Bals, #ULC# Unit Liability Changes, #UTDAM# U Temp Diff-Bk Tx Basis, #UPDAM# Unit Perm Diff Amort, #UATTDAM# U AfterTxTD-Bk Tx Bas, #FL# Fed Liability Txns, #ICOTXNS# Inter Co Txns, #DSFX# FX Rates, #S# States, #SPM# State Perm Mods, #STD# St TD-Tax Basis, #SAATD# St AfterApp TD-Tax Bas, #SATTD# St AfterTax TD-Tax Bas, #STA# State Tax Adjs, #J# Jurisdictions, #USDSP# USDS Params, #UDSP# UDS Params, #DP# Dataset Params, #JES# Journal Entries, #JETAX# JE Tax Calcs, #JEGL# JE GL Calcs, #SL# State Liability Txns, #UQUEST# Questionnaires, #UQSTNS# Questions, #UQRESP# Responses, #COU_RATES# Country Rates (Hidden), #CUR_RATES# Currency Rates (Hidden), #S_RATES# State Rates (Hidden), #CTAA# Currency Translation Adj, #DSRF# Dataset RollFrwd, #TBM# Tax Basis Mapping, #PARTH# Flow-Through Header, #PARTD# Flow-Through Detail, #PARTTAG# Flow-Through Tags, #TCM_IS# Tax Calcs Mapping IS, #TCM_BS# Tax Calcs Mapping BS, #ALTRATE# Alt Prov Rates, #ALT1# Scenario 1 Adj, #ALT2# Scenario 2 Adj, and #UAPIC# APIC Pool Amounts.
- Additional sheets may be provided by your client manager or support. They can also be imported.
- Exporting before items have been entered generates a blank Import Numbers template. A blank Import_Numbers Workbook template is provided with the software. Templates are typically stored in the following folder: C:\Program Files\Thomson Reuters\Tax Provision 7.0.0\Templates.

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- When you export multiple datasets, one Excel file is created for each dataset.
- You can select units (all units, a single unit, or a sub-consolidation of units) for export.

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CHAPTER 5: REPORTING

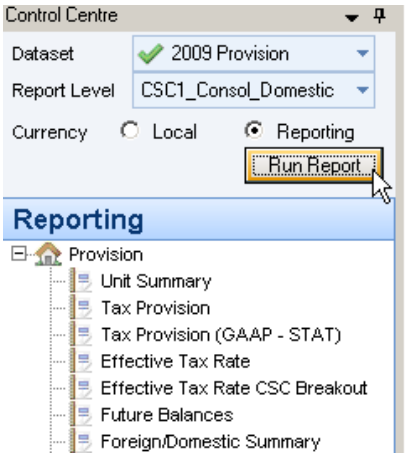
Basic reports display the provision, interim provision, and estimated payments data in multiple ways. Reports are available at different reporting levels. User-defined reporting configurations, known as parameters, can be applied to modify the way reports look and may add additional reports. Reports at all levels can be displayed in Reporting Currency. All reports can also be viewed in Local Currency at the unit level.

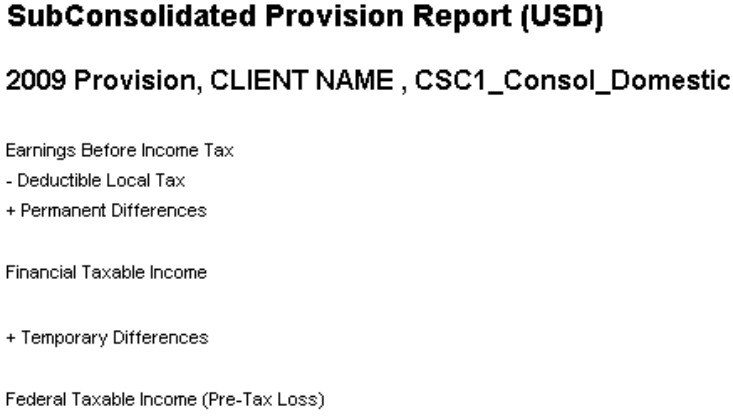
To access the reports, go to the Reporting area then select a Dataset and Report Level.
The Report Level drop-down displays the Name and Type of the report available for reviewing. Upon making your selection, the navigator screen refreshes accordingly. You have the ability to filter the items in order to group by name and type.

Note: If there is no data available for a report, then the Name and Type will not display in the grid.

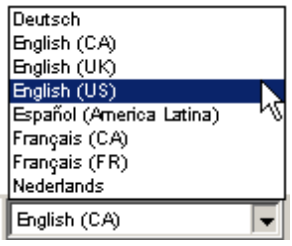
Currency can be selected to reflect Local or Reporting.

When you select the report to review, click on the Run Report button. Also, you can open a report by double clicking on the name of the report.





You can translate the report to another language by selecting a language in the globalization drop-down found on the status bar at the bottom of the screen.



Note: Data that is entered by a user is not translated such as Dataset and Unit names.

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OVERVIEW OF REPORTS

Overview of basic reports and available reporting levels. Click a link to view information about a specific report.

Report Name	Dataset Type	Unit	Filing Group	Consol	Sub-Consol
Federal					
Forecast Rate	Intrm	✓	✓	✓	✓
Forecast True Up	Intrm			✓	✓
Tax Provision	Prov/Est Pymt	✓	✓	✓	✓
Tax Provision GAAP - STAT	Prov/Intrm	✓	✓	✓	✓
Tax Provision - Interim	Intrm	✓		✓	✓
Federal Est Pymt	Est Pymt	✓		✓	✓
Effective Tax Rate	Prov/Intrm	✓	✓	✓	✓
Effective Tax Rate – CSC Breakout	Prov				✓
Deferred Balances	Prov/Intrm	✓	✓	✓	✓
Deferred Workpaper	Prov/Intrm	✓		✓	✓
Expected Deferred Rate	Prov/Intrm			✓	✓
NOL Balances	Prov/Intrm	✓		✓	✓
NOLs Expiration	Prov/Intrm	✓	✓	✓	✓
Temporary Difference Summary	Prov/Intrm	✓		✓	✓
Temporary Difference Summary	Prov		✓	✓	✓

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Report Name	Dataset Type	Unit	Filing Group	Consol	Sub-Consol
(Fed Filing Group)					
Net Deferred Tax Assets/ Liabilities	**Prov/Intrm**	✓		✓	✓
Unit Summary	**Prov/Intrm**		✓	✓	✓
Foreign/ Domestic Summary	**Prov/Intrm**	✓		✓	✓
Payable Rollforward	**Prov/Intrm**	✓	✓	✓	✓
Payable Detail	**Prov/Intrm**	✓	✓	✓	✓
AMT Estimator	**Prov/Est Pymt**		✓		
Tax Basis Balance Sheet	**Prov/Intrm**	✓		✓	✓
Tax Basis Income Statement	**Prov**	✓		✓	✓
Trial Balance - Balance Sheet	**Intrm**	✓		✓	✓
Trial Balance - Income Statement	**Intrm**	✓		✓	✓
Flow Through	**Prov**	✓		✓	✓
APIC Pool Summary	**Prov/Intrm**	✓		✓	✓
Journal Entry Reports	**Prov/Intrm**	✓		✓	✓
Attachments Review	**Prov/Intrm**	✓		✓	✓
User Status	**Prov/Intrm**			✓	
State/ Jurisdiction					

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Report Name	Dataset Type	Unit	Filing Group	Consol	Sub-Consol
State Summary	**Prov**				
- Forecast State Rate	**Intrm**	✓		✓	✓
- Provision Summary	**Prov/Est Pymt/Intrm**	✓		✓	✓
- State Est Pymt Summary	**Est Pymt**			✓	✓
- State/Unit Summary	**Prov/Intrm**	✓		✓	✓
- Deferred Balances	**Prov/Intrm**	✓		✓	✓
- Expected Deferred Rate	**Prov//Intrm**			✓	✓
State Specific	**Prov**				
- Tax Provision	**Prov/Est Pymt/Intrm**	✓		✓	✓
- Legacy Tax Provision	**Prov/ EstPymt**	✓		✓	✓
- State Est Pymt	**Est Pymt**	✓			
- Deferred Balances	**Prov/Intrm**	✓		✓	✓
- Payable Rollforward	**Prov/Intrm**	✓		✓	✓
- Payable Detail	**Prov/Intrm**	✓		✓	✓

Self Reconciliation of Reports

Computed amounts for all Reports, under a reporting level based on the selections made in the Control Center, always agree with one another. Each report shows different views or aspects of the data, but common line items (e.g., Total Provision, Effective Tax Rate) always agree in all other reports at the reporting level.

Parameters for Reports

Parameters configure functionality, calculations, and report views.

- Pre-defined parameters can be activated by an Administrator at four levels: System, Dataset, Unit, and State.
- New parameters are added with each release of the system. Their functionality is explained in

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release notes.

- Each pre-defined parameter is designed for a specific level of reporting. Current System Params , Dataset Params, Unit Dataset Params, and Unit State Dataset Params are available.

Currency

- Reports display in the currency selected in the Control Center.
- Reporting Currency reports display data taking foreign exchange rates into consideration.
- Local Currency reports display data, as it was entered in the system, allowing reports to agree with the source information.
- Most reports can be viewed in either Local or Reporting Currency for a single unit. However, other reporting levels may not combine if the underlying units' currency designations differ.
- To display the local currency report with multiple currencies, add the ALLOWMULTICURRENCYREPORT system parameter with a paramvalue of Yes. To add this parameter go to Administration > System > Manage Configurations > Reporting > Other. Select Yes for Allow Multiple Local Currencies on Reports.
- The Currency option in the Control Center allows you to toggle between reporting currency and local currency.
- Currency Translation Adjustments and other advanced currency concepts are discussed in Foreign Currency Issues.

Federal Benefit of State

- The impact of the Federal Benefit of the State tax deduction can be represented as either a component of the Federal or State deferred rate on reports. The determination is made on a dataset-by-dataset basis and rolls over when a dataset rolls over.
- The benefit or deduction of the current state provision in the federal provision can automatically flow at 100%. It can be limited if it is not based on a method other than the current year's accrual of tax. On a state-by-state basis, you can enter the appropriate Federal Deductibility rates for the unit and for the specific state.
- The designation is made with a FEDBENEFITOFSTATE dataset parameter with a paramvalue of FED or STATE, which is established by an Administrator for the dataset.

Note: That this parameter cannot be deleted.

Tax Provision Reports

The benefit of state taxes displays in the Federal Tax Provision in the line called Deductible State Tax. To view the underlying states that generated the deduction view the report in the Detail view. The amount that displays is computed after the Federal Deductibility rate for the Current (default setting is 100%).

The Federal Deductibility rate for the Current Provision can be set to zero if you do not wish to take the State tax deduction.

Effective Tax Rate Report

Depending on the parameter, the Effective Tax Rate report displays different lines. By selecting the Detail view of the report, it shows the underlying amounts that build the state line and the Local Income Taxes line.

- FEDBENEFITOFSTATE dataset parameter set to STATE: There are four lines of data - Current Provision, Deferred Provision, Equity Adjustments, and Effect of Current Provision Fed Deduction
- FEDBENEFITOFSTATE dataset parameter set to FED: There are six lines of data - Current Provision, Deferred Provision, Equity Adjustments, Effect of Current Provision Fed Deduction, Fed Benefit of Deferred Provision, and Fed Benefit of Equity Adjustments

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Deferred Balances Report

Depending on the parameter that was selected, the Deferred Balances report displays different views:

- FEDBENEFITOFSTATE parameter set to STATE: The view is State+FBOS.
- FEDBENEFITOFSTATE parameter set to FED: The view is Fed+FBOS.

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TAX PROVISION

Reporting Levels:			
Unit	Filing Group	Sub-consolidation	Consolidation

Control Center Configurable Options:				
Dataset	Unit		Sub-consolidation	Currency

Source Data:
All Data Entry Screens

Available Views:
View Detail / View Summary Unit Breakout Breakout Comparison

Tax Provision Display

The Tax Provision report for a Provision dataset displays an overview of the provision calculations. Supporting detail for some calculations can be viewed in this report, while underlying support for other items is detailed on separate reports. Parameters can change the view of this report. To add the parameters go to the Administration area > System > Manage Configurations > Reporting.

Note: Differing rounding policies can cause amounts on this report, as well as the Effective Tax Rate and Foreign/Domestic reports, to be out of sync by a minimal amount.

Provision Items

- Current Federal Tax Expense
- Deferred Federal Tax Expense
- State Tax Expense
- Equity Offset to Current Expense
- Total Tax Provision
- Effective Tax Rate

Report Views

- Defaults to a summarized view of report details.
- View detail: Displays available underlying detail.
- Unit breakout: On sub-consolidated and consolidated reports, details the unit-by-unit breakout. Displays on the screen or exports to an Excel file, depending on the version and parameter settings.

Note: Unit code columns are sorted alphabetically.

- Unit breakout comparison: Allows you to create a side-by-side comparison of two datasets. The result is a total and unit-by-unit variance report. It displays on the screen or exports to an Excel file, depending on the version and parameter settings.

Note: The view detail link no longer displays in the exported file.

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Line by Line

- Pre-Tax Book Income: Data Entry > Tax Provision > PTBI.
- Deductible State Tax: Current state tax provision (from State Summary - Provision Summary) after apply each unit/state's Current Federal Deductibility rates.

Note: If you do not want to take the State tax deduction, set the Federal Deductibility rate for the Current Provision to zero in the Rates/Apportionments section of the State Details screen.

- **Permanent Differences**: Data Entry > Tax Provision > Permanent Differences and InterCompany Transaction Entry.
- Financial Taxable Income - Sum of Pre-Tax Book Income, Deductible State Tax and Permanent Differences lines.
- **Temporary Differences**: Data Entry > Tax Provision > Temporary Differences - Tax Basis and Temporary Differences - Book/Tax Basis. Only amounts entered as Activity. Deferred Only and Balance Sheet Only entries do not impact the current tax provision calculation.
- **Federal Taxable Income (Pre-NOL)**: Sum of Financial Taxable Income and Temporary Differences lines.
- **NOL Reclass**: Data Entry > Tax Provision > NOL Temporary Differences - Tax Basis. Only amounts entered as Activity. Deferred Only and Balance Sheet Only entries do not impact the current tax provision calculation.
- **Federal Taxable Income (Post-NOL)**: Sum of Taxable Income (Pre-NOL) and NOL Reclass lines.
- **Unit Tax Rate**: Data Entry > Tax Provision > Unit Details. Only displays at the Unit reporting level.
- **Federal Tax - Current**: Taxable Income (Post-NOL) times the current unit tax rate(s).
- **After Tax Temporary Differences**: Data Entry > Tax Provision > After Tax Temporary Differences - Tax Basis and After Tax Temporary Differences - Book/Tax Basis. Only amounts entered as Activity. Deferred Only and Balance Sheet Only entries do not impact the current tax provision calculation.
- Cash Tax Adjustments: Data Entry > Tax Provision > Tax Adjustments. Only "cash" items with codes that do not start with NC_.
- **Return Basis Provision**: Sum of Federal Tax - Current, After Tax Temporary Differences and Cash Tax Adjustments.
- **Non-Cash Tax Adjustments**: Data Entry > Tax Provision > Tax Adjustments. Only "non-cash" items with codes that start with NC_.
- **Total Current Federal Provision**: Sum of Cash Provision and Non-Cash Tax Adjustments.
- **Begin Deferred Tax Per B/S**: Deferred Balances report Total Beginning Balance column with the Fed view option
- **Bal Sheet Only Adjustment**: Data Entry > Tax Provision > Temporary Differences - Tax Basis, Temporary Differences - Book/Tax Basis, NOL Temporary Differences - Tax Basis times the appropriate rates plus Data Entry > Tax Provision > After Tax Temporary Differences - Tax Basis and After Tax Temporary Differences - Book/Tax Basis. Only amounts entered as Balance Sheet Only entries do not impact the current tax provision calculation.
- **Ending Deferred Tax Per B/S**: Deferred Balances report Total Ending Balance column with the Fed view option.
- **CTA**: Deferred Balances report Total CTA column with Fed or Fed+FBOS and Expanded (income statement) view options.
- **Deferred Provision Only**: Data Entry > Tax Provision > Unit Details > PTBI.
- **Deferred Tax Provision**: Begin Deferred Tax Per B/S plus Bal Sheet Only Adjustment minus Ending Deferred Tax Per B/S plus CTA and Deferred Provision Only lines.
- **Equity Adjustment**: Data Entry > Tax Provision > Permanent Differences. Reversal of the impact

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to the current provision for Equity Adjustment Permanent Differences.

- **Total Federal Provision**: Sum of the Total Current Provision, Deferred Tax Provision, and Equity Adjustment lines.
- **Total State Provision**: Total State Tax Provision (from State Summary - Provision Summary) .
- **Total Tax Provision**: Sum of the Total Federal Provision and Total State Provision.
- **Effective Tax Rate**: Total Tax Provision divided by Pre-Tax Book Income.

Tax Provision GAAP - STAT

The Tax Provision GAAP – STAT report for the Provision and Interim datasets displays an overview of the provision calculations and the separation of the components between GAAP to STAT and STAT to TAX. Supporting detail for some calculations can be viewed in this report, while underlying support for other items is detailed on separate reports.

- The Tax Provision GAAP – STAT report is available only when the following system parameters are activated:
  - SHOW_GAAPTOSTAT with a paramvalue of 1
  - gstags# with a paramvalue of the designated tag letter
  - GAAPTOSTAT# with a paramvalue of the designated tag letter

- To add these parameters go to the Administration area > System > Manage Configurations > Reporting > Tax Provision.

- PTBI policies Enter Local, USD and FX and Enter Local, USD, FX and Calc Rounding can cause amounts in the Effective Tax Rate and Foreign/Domestic reports to be out of sync by a minimal amount.

Provision Items

- Current Federal Tax Expense
- Deferred Federal Tax Expense
- State Tax Expense
- Equity Offset to Current Expense
- Total Tax Provision
- Effective Tax Rate

Report Views

- Defaults to a summarized view of report details with GAAP to STAT and STAT to TAX adjustments.
- View detail: Displays available underlying detail of GAAP to STAT and STAT to TAX adjustments.
- Unit breakout: On sub-consolidated and consolidated reports, details the unit-by-unit breakout. Displays on the screen or exports to an Excel file, depending on the version and parameter settings.

Note: Unit code columns are sorted alphabetically.

- Unit breakout comparison: Allows you to create a side-by-side comparison of two datasets. The result is a total and unit-by-unit variance report. It displays on the screen or exports to an Excel file, depending on the version and parameter settings.

Note: The view detail link no longer displays in the exported file.

Line by Line

- Pre-Tax Book Income: Data Entry > Tax Provision GAAP – STAT > Unit Details > PTBI.
- Deductible State Tax: Current state tax provision (from State Summary - Provision Summary) after apply each unit/state's Current Federal Deductibility rates.
- Permanent Differences: Data Entry > Tax Provision GAAP – STAT > Permanent Differences and InterCompany Transaction Entry with the designated GAAP to STAT tag letter.
- Financial Taxable Income - Sum of Pre-Tax Book Income, Deductible State Tax and Permanent Differences lines.
- Temporary Differences: Data Entry > Tax Provision GAAP – STAT > Temporary Differences - Tax Basis and Temporary Differences - Book/Tax Basis with the designated GAAP to STAT tag letter. Only amounts entered as Activity. Deferred Only and Balance Sheet Only entries do not impact the current tax provision calculation.
- Federal Taxable Income (Pre-NOL): Sum of Financial Taxable Income and Temporary Differences lines.
- NOL Reclass: Data Entry > Federal > NOL Temporary Differences - Tax Basis. Only amounts entered as Activity. Deferred Only and Balance Sheet Only entries do not impact the current tax provision calculation.
- Federal Taxable Income (Post-NOL): Sum of Taxable Income (Pre-NOL) and NOL Reclass lines.
- Unit Tax Rate: Data Entry > Tax Provision GAAP – STAT > Unit Details. Only displays at the Unit reporting level.
- Federal Tax - Current: Taxable Income (Post-NOL) times the current unit tax rate(s).
- After Tax Temporary Differences: Data Entry > Tax Provision GAAP – STAT > After Tax Temporary Differences - Tax Basis and After Tax Temporary Differences - Book/Tax Basis. Only amounts entered as Activity. Deferred Only and Balance Sheet Only entries do not impact the current tax provision calculation.
- Cash Tax Adjustments: Data Entry > Tax Provision GAAP – STAT > Tax Adjustments. Only "cash" items with codes that do not start with NC_.
- Return Basis Provision: Sum of Federal Tax - Current, After Tax Temporary Differences and Cash Tax Adjustments.
- Non-Cash Tax Adjustments: Data Entry > Tax Provision GAAP – STAT > Tax Adjustments. Only "non-cash" items with codes that start with NC_.
- Total Current Federal Provision: Sum of Cash Provision and Non-Cash Tax Adjustments.
- Begin Deferred Tax Per B/S: Deferred Balances report Total Beginning Balance column with the Fed view option
- Bal Sheet Only Adjustment: Data Entry > Tax Provision GAAP – STAT > Temporary Differences - Tax Basis, Temporary Differences - Book/Tax Basis, NOL Temporary Differences - Tax Basis times the appropriate rates plus Tax Provision GAAP – STAT > After Tax Temporary Differences - Tax Basis and After Tax Temporary Differences - Book/Tax Basis. Only amounts entered as Balance Sheet Only entries do not impact the current tax provision calculation.
- Ending Deferred Tax Per B/S: Deferred Balances report Total Ending Balance column with the Fed view option.
- CTA: Deferred Balances report Total CTA column with Fed or Fed+FBOS and Expanded (income statement) view options.
- Deferred Provision Only: Data Entry > Tax Provision GAAP – STAT > PTBI.
- Deferred Tax Provision: Begin Deferred Tax Per B/S plus Bal Sheet Only Adjustment minus Ending Deferred Tax Per B/S plus CTA and Deferred Provision Only lines.
- Equity Adjustment: Data Entry > Tax Provision GAAP – STAT > Permanent Differences. Reversal of the impact to the current provision for Equity Adjustment Permanent Differences.
- Total Federal Provision: Sum of the Total Current Provision, Deferred Tax Provision, and Equity Adjustment lines.
- Total State Provision: Total State Tax Provision (from State Summary - Provision Summary) .
- Total Tax Provision: Sum of the Total Federal Provision and Total State Provision.
- Effective Tax Rate: Total Tax Provision divided by Pre-Tax Book Income.

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Tax Provision (Estimated Payments)

The Tax Provision/Federal Est Pymt report for the Estimated Payments dataset displays an overview of the current tax calculation. Supporting detail for some calculations can be viewed in this report, while underlying support for other items is detailed on separate reports. Parameters can change the view of this report.

Provision Items

- Current Federal Tax Expense

Report Views

- Defaults to a summarized view of report details.
- The View detail option displays available underlying detail.

Line by Line

- Pre-Tax Book Income: Data Entry > Tax Provision > Unit Details > PTBI.
- Deductible State Tax: Current state tax provision (from State Summary - Provision Summary) after applying each unit/state's Current Federal Deductibility rates.
- Permanent Differences: Data Entry > Tax Provision > Permanent Differences and InterCompany Transaction Entry.
- Financial Taxable Income - Sum of Pre-Tax Book Income, Deductible State Tax and Permanent Differences lines.
- Temporary Differences: Data Entry > Tax Provision > Temporary Differences - Tax Basis and Temporary Differences - Book/Tax Basis. Only amounts entered as Activity. Deferred Only and Balance Sheet Only entries do not impact the current tax provision calculation.
- Federal Taxable Income (Pre-NOL): Sum of Financial Taxable Income and Temporary Differences lines.
- NOL Reclass: Data Entry > Tax Provision > NOL Temporary Differences - Tax Basis. Only amounts entered as Activity. Deferred Only and Balance Sheet Only entries do not impact the current tax provision calculation.
- Federal Taxable Income (Post-NOL): Sum of Taxable Income (Pre-NOL) and NOL Reclass lines.
- Unit Tax Rate: Data Entry > Tax Provision > Unit Details. Displays only at the Unit reporting level.
- Federal Tax - Current: Taxable Income (Post-NOL) times the current unit tax rate(s).
- After Tax Temporary Differences: Data Entry > Tax Provision > After Tax Temporary Differences - Tax Basis and After Tax Temporary Differences - Book/Tax Basis. Only amounts entered as Activity. Deferred Only and Balance Sheet Only entries do not impact the current tax provision calculation.
- Cash Tax Adjustments: Data Entry > Tax Provision > Tax Adjustments. Only "cash" items with codes that do not start with NC_.
- Cash Provision: Sum of Federal Tax - Current, After Tax Temporary Differences, and Cash Tax Adjustments.
- Non-Cash Tax Adjustments: Data Entry > Tax Provision > Tax Adjustments. Only "non-cash" items with codes that start with NC_.
- Total Current Federal Provision: Sum of Cash Provision and Non-Cash Tax Adjustments. Enter topic text here.

Interim Provision

The Interim Provision report for an Interim dataset displays an overview of the provision calculation using Interim methodology. Supporting detail for some calculations can be viewed in this report, while underlying support for other items is on separate reports. Parameters can change the view of this report.

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Note: When exporting to Excel, create sub-consolidations of a maximum 250 units and export to Sub-consolidated reports for the report to spill over to additional sheets.

Provision Items

- Current Federal Tax Expense
- Deferred Federal Tax Expense
- State Tax Expense
- Equity Offset to Current Expense
- Total Tax Provision
- Effective Tax Rate

Report Views

- Defaults to a summarized view of report details.
- View detail: Displays available underlying detail.
- Unit breakout: On sub-consolidated and consolidated reports, details the unit-by-unit breakout. Displays on the screen or exports to an Excel file, depending on the version and parameter settings.

Line by Line

- Pre-Tax Book Income: Data Entry > Interim Provision > PTBI.
- Forecast Rate: Data Entry > Forecast Rate Report.
- PTBI at Forecast Rate: Pre-Tax Book Income times Forecast Rate.
- Deductible State Tax: Cash Discretes provision after applying each unit/state's Current Federal Deductibility rates.
- Permanent Differences: Data Entry > Interim Provision > Permanent Differences and InterCompany Transaction Entry.
- Temporary Differences: Data Entry > Interim Provision > Temporary Differences - Tax Basis. Only amounts entered as Activity. Deferred Only and Balance Sheet Only entries do not impact the current tax provision calculation.
- NOL Reclass: Data Entry > Interim Provision > NOL Temporary Differences - Tax Basis. Only amounts entered as Activity. Deferred Only and Balance Sheet Only entries do not impact the current tax provision calculation.
- Discretes pre Rate: Sum of Deductible State Tax, Permanent Difference, Temporary Differences, and NOL Reclass lines.
- Unit Tax Rate: Data Entry > Interim Provision > Unit Details. Only displays at the Unit reporting level.
- Discretes at Actual Rate: Discretes pre Rate times the current unit tax rate(s).
- After Tax Temporary Differences: Data Entry > Interim Provision > After Tax Temporary Differences - Tax Basis. Only amounts entered as Activity. Deferred Only and Balance Sheet Only entries do not impact the current tax provision calculation.
- Cash Tax Adjustments: Data Entry > Interim Provision > Tax Adjustments. Only "cash" items with codes that do not start with NC_.
- Cash Discretes: Sum of Discretes at Actual Rate, After Tax Temporary Differences, and Cash Tax Adjustments.
- Cash Provision: Sum of PTBI at Forecast Rate and Cash Discretes.
- Non-Cash Tax Discretes Adjustments: Data Entry > Interim Provision > Tax Adjustments. Only "non-cash" items with codes that start with NC_.
- Total Current Federal Provision: Sum of Cash Provision and Non-Cash Tax Discrete Adjustments.
- Begin Deferred Tax Per B/S: Deferred Balances report Total Beginning Balance column with the Fed view option.
- Balance Sheet Only Adjustment: Data Entry > Interim Provision > Temporary Differences - Tax

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Basis and NOL Temporary Differences - Tax Basis times the appropriate rates plus Data Entry > Actual > Federal > After Tax Temporary Differences - Tax Basis. Only amounts entered as Balance Sheet Only entries do not impact the current tax provision calculation.

- Ending Deferred Tax Per B/S: Deferred Balances report Total Ending Balance column with the Fed view option.
- CTA: Deferred Balances report Total CTA column with Fed or Fed+FBOS and Expanded (income statement) view options.
- Deferred Provision Only: Data Entry > Interim Provision > Unit Details > PTBI.
- Deferred Tax Provision: Begin Deferred Tax Per B/S plus Bal Sheet Only Adjustment minus Ending Deferred Tax Per B/S plus CTA and Deferred Provision Only lines.
- Equity Adjustment: Data Entry > Interim Provision > Permanent Differences. Reversal of the impact to the current provision for Equity Adjustment Permanent Differences.
- Total Federal Provision: Sum of the Total Current Provision, Deferred Tax Provision and Equity Adjustment lines.
- Total State Provision: Total State Tax Provision (from State Summary - Provision Summary).
- Total Tax Provision: Sum of the Total Federal Provision and Total State Provision.
- Effective Tax Rate: Total Tax Provision divided by Pre-Tax Book Income.

EFFECTIVE TAX RATE

Reporting Levels:			
Unit	Filing Group	Sub-consolidation	Consolidation
Control Center Configurable Options:			
Dataset	Unit	State	Sub-consolidation	Currency
Source Data:			
All Data Entry Screens			
Available Views:			
Custom Rollups Summary / Detail Contracted / Expanded Use Unit Tax Rate / Use Group Tax Rate Use Blended Rate / Use Group Tax Rate State Component Breakout			

Effective Tax Rate Display

The Effective Tax Rate report for Provision datasets displays an overview of the reconciliation going from each component at the group rate designated for the dataset and the effective tax rate calculated in the provision calculation. Supporting detail for some calculations can be viewed in this report, while underlying support for other items is on separate reports. Parameters can change the view of this report. To add the parameters go to the Administration area > System > Manage Configurations > Reporting.

Note: Differing rounding policies can cause amounts on this report, as well as the Tax Provision and Foreign/Domestic reports, to be out of sync by a minimal amount.

Provision Items

- Total Tax Provision
- Effective Tax Rate

Report Views

- Defaults to summary and contracted views.
- Rollups are user-defined groupings that allow detail level component data to be consolidated and rolled up to a higher level. Creating and managing rollups for the report occurs in the Administration area. For example, a Rollup may assist in generating the footnote, while another may explain the results for management reporting.
- Detail: Displays underlying detail by the selected rollup code or the default rollup by component type.
- Expanded: Displays additional columns for the pre-tax amount, the effect of rates different from statutory, rate changes from period to period, and any deferred-only adjustments that may impact the overall taxable rate for each item.
- Breakout all: On Sub-Consolidated and Consolidated reports, displays underlying unit data that made up the total result. A single column can be expanded by selecting Brkout. To collapse data, select Non breakout. Expanded results display on the screen or export to an Excel file, depending on the version and parameter settings.
- Use Unit Tax Rate: On Unit and Filing Group level reports, displays the effective tax rate report, reconciling to the Group Rate selected for the dataset or the Unit's current tax rate. This view option only displays in versions 6.0 and higher when the EFFRATEBRKOUT system parameter is set to 1.
- Use Blended Rate: On Sub-Consolidated and Consolidated reports, displays the effective tax rate report, reconciling to the Group Rate selected for the dataset or the Unit's current tax rate. The reconciliation starts either with PTBI at the Group Tax rate or at the Blended rate of the underlying units in the sub-consolidation/consolidation. This view option only displays in versions 6.1 and higher when the EFFRATEBRKOUT system parameter is set to 1.
- The Breakout All view shows the underlying units in the sub-consolidation/consolidation.
- State Breakdown: Displays the effective tax rate report, reconciling to the Group Rate. It displays specific state differences, as well as federal.

Line by Line

- Pre-Tax Book Income: Data Entry > Federal > Unit Details > PTBI.
- FX Adjustment: The Pre-Tax Book Income (local) divided by Weighted average FX rate subtracted from Pre-Tax Book Income (reporting) .
- State and Local Income Taxes: Provision from State Summary - Provision Summary plus the Federal Benefit of State impact.
- Effect of Rates Different from Statutory: Accommodates differences in the current tax rates and the dataset's group tax rate, as defined in Administration > Manage Datasets. The difference of the unit current tax rate and the group rate is multiplied by Pre-Tax Book Income and Permanent Differences to arrive at an adjustment to account for unit rates different from statutory.
- Permanent Differences: Data Entry > Federal > Permanent Differences, and InterCompany Transaction Entry.
- Temporary Differences: Data Entry > Federal > Temporary Differences - Tax Basis and Temporary Differences - Book/Tax Basis. Only amounts entered as Deferred Only or when there was a change in the deferred tax rate.
- NOLs: Data Entry > NOL Temporary Differences - Tax Basis. Only amounts entered as Deferred Only or when there was a change in the deferred tax rate.
- Cash Tax Adjustments: Data Entry > Federal > Tax Adjustments.
- After Tax Temporary Differences: Data Entry > Federal > After Tax Temporary Differences - Tax Basis, and After Tax Temporary Differences - Book/Tax Basis. Only amounts entered as Deferred Only.
- Deferred Provision Only Adjustments: Data Entry > Federal > Unit Details > PTBI.

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Column By Column

- Effect of Rates Different from Statutory: Accommodates for differences in current tax rates in the unit's Unit Details screen and the group tax rate defined by the dataset in Administration > Datasets. If a unit's current tax rate is different from the group rate, the difference of the unit's current tax rate and the group rate is multiplied by the unit's Pre-Tax Book Income and Permanent Differences to accommodate for rates different from statutory.
- Effect Deferred Rate Changes: Provides for the impact of restating beginning deferred balances, if the beginning and ending deferred tax rates found in the unit's Unit Details screen differ.
- Effect Rate Differences between Current and Deferred: Provides for activity in deferred balances that is rate effected at a current tax rate that differs from the ending deferred tax rate found in the unit's Unit Details screen.
- Deferred Provision Only Adjustments: Displays overrides to the deferred tax provision made in the Unit Details – "deferred only adjustment" or any Deferred Only Adjustments entered in the Temporary Differences - Tax Basis, NOL Temporary Differences - Tax Basis, or After Tax Temporary Differences - Tax Basis screens.

Effective Tax Rate CSC Breakout

Available only at the sub-consolidated level for Provision datasets, the Effective Tax Rate CSC Breakout report displays a detail and summarized view of all the components at the group rate selected for the dataset and the effective tax rate calculated in the provision calculation.

Provision Items

- Total Tax Provision
- Effective Tax Rate

Report Views

- Default: to summary and contracted views
- Detail: Displays underlying detail by component types, tax effect, rate effect calculations.
- Expanded: Displays additional columns for the pre-tax amount, the effect of rates different from statutory, rate changes from period to period, and any deferred-only adjustments that may impact the overall taxable rate for each item.
- Use Blended Rate: The report displays the effective tax rate report, reconciling to the Group Rate selected for the dataset or the Unit's current tax rate. The reconciliation starts either with PTBI at the Blended rate of the underlying units in the sub-consolidation. This view option only displays in versions 6.1 and higher.
- Use Group Tax Rate: The report displays the effective tax rate report, reconciling to the Group Rate selected for the dataset. This view option only displays in versions 6.0 and higher.
- State Breakdown: Displays the effective tax rate report, reconciling to the Group Rate. It displays specific state differences components, as well as federal.
- Breakout All: This view shows the breakdown of the components of all the units included in the sub-consolidation.

Line by Line

- Pre-Tax Book Income: Data Entry > Federal > Unit Details > PTBI.
- FX Adjustment: The Pre-Tax Book Income (local) divided by Weighted average FX rate subtracted from Pre-Tax Book Income (reporting) .
- State and Local Income Taxes: Provision from State Summary - Provision Summary plus the Federal Benefit of State impact.
- Effect of Rates Different from Statutory: Accommodates differences in the current tax rates and the dataset's group tax rate, as defined in Administration > Manage Datasets. The difference of the unit current tax rate and the group rate is multiplied by Pre-Tax Book Income and Permanent Differences to arrive at an adjustment to account for unit rates different from

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statutory.
- Permanent Differences: Data Entry > Federal > Permanent Differences and InterCompany Transaction Entry.
- Temporary Differences: Data Entry > Federal > Temporary Differences - Tax Basis and Temporary Difference - Book/Tax Basis. Only amounts entered as Deferred Only or when there was a change in the deferred tax rate.
- NOLs: Data Entry > NOL Temporary Differences - Tax Basis. Only amounts entered as Deferred Only or when there was a change in the deferred tax rate.
- Cash Tax Adjustments: Data Entry > Federal > Tax Adjustments.
- After Tax Temporary Differences: Data Entry > Federal > After Tax Temporary Differences - Tax Basis and After Tax Temporary Differences - Book/Tax Basis. Only amounts entered as Deferred Only.
- Deferred Provision Only Adjustments: Data Entry > Federal > Unit Details > PTBI.

Column By Column
- Effect of Rates Different from Statutory: Accommodates for differences in current tax rates in the unit's Unit Details screen and the group tax rate defined by the dataset in Administration > Datasets. If a unit's current tax rate is different from the group rate, the difference of the unit's current tax rate and the group rate is multiplied by the unit's Pre-Tax Book Income and Permanent Differences to accommodate for rates different from statutory.
- Effect Deferred Rate Changes: Provides for the impact of restating beginning deferred balances, if the beginning and ending deferred tax rates found in the unit's Unit Details screen differ.
- Effect Rate Differences between Current and Deferred: Provides for activity in deferred balances that is rate effected at a current tax rate that differs from the ending deferred tax rate found in the unit's Unit Details screen.
- Deferred Provision Only Adjustments: Displays overrides to the deferred tax provision made in the Unit Details – "deferred only adjustment" or any Deferred Only Adjustments entered in the Temporary Differences - Tax Basis, NOL Temporary Differences - Tax Basis, or After Tax Temporary Differences - Tax Basis screens.

Effective Tax Rate (Interim)

The Effective Tax Rate report for Interim datasets displays an overview of the reconciliation going from each component at the group rate designated for the dataset and the effective tax rate calculated in the provision calculation. Supporting detail for some calculations can be viewed in this report, while the underlying support for other items is detailed in separate reports. Parameters can change the view of this report.

Provision Items
- Total Tax Provision
- Effective Tax Rate

Report Views
- Defaults to the summary and contracted views.
- Rollups are user-defined groupings that allow detail level component data to be consolidated and rolled up to a higher level. Creating and managing rollups for the report occurs in the Administration area. For example, a Rollup may assist in generating the footnote, while another may explain results for management reporting.
- Detail: Displays underlying detail by the selected rollup code or the default rollup by component type.
- Expanded: Displays additional columns for the pre-tax amount, the effect of rates different from statutory, rate changes from period to period, and any deferred-only adjustments that may impact the overall taxable rate for each item.
- Breakout all: On Sub-Consolidated and Consolidated reports, displays underlying unit data that

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made up the total result. A single column can be expanded by selected Brkout. To collapse data, select Non breakout. Expanded results display on the screen or export to an Excel file, depending on the version and parameter settings.
- Use Unit Tax Rate: On Unit level reports, displays the effective tax rate report, reconciling to the Group Rate selected for the dataset or the Unit's current tax rate. This option displays only in certain versions with a parameter setting.

Line by Line
- Pre-Tax Book Income: Data Entry > Actual > Federal > Unit Details > PTBI.
- Impact of Difference in Forecast vs Actual: Accommodates for the difference between the Forecast rate and Actual on Pre-Tax Book Income. PTBI times the Forecast Rate minus PTBI times Actual Rates.
- State and Local Income Taxes: Provision from State Summary - Provision Summary plus the Federal Benefit of State impact.
- Effect of Rates Different from Statutory: Accommodates differences in the current tax rates and the dataset's group tax rate, as defined in Administration > Manage Datasets. The difference of the unit current tax rate and the group rate is multiplied by the Pre-Tax Book Income and Permanent Differences to arrive at an adjustment to account for unit rates different from statutory.
- Permanent Differences: Data Entry > Actual > Federal > Permanent Differences and InterCompany Transaction Entry.
- Temporary Differences: Data Entry > Actual > Federal > Temporary Differences - Tax Basis. Only amounts entered as Deferred Only or when there was a change in the deferred tax rate.
- NOLs: Data Entry > Actual > Federal > NOL Temporary Differences - Tax Basis. Only amounts entered as Deferred Only or when there was a change in the deferred tax rate.
- Cash Tax Adjustments: Data Entry > Actual > Federal > Tax Adjustments.
- After Tax Temporary Differences: Data Entry > Actual > Federal > After Tax Temporary Differences - Tax Basis. Only amounts entered as Deferred Only.
- Deferred Provision Only Adjustments: Data Entry > Unit Details> Actual > Federal > PTBI.

Column By Column
- Effect of Rates Different from Statutory: Accommodates for differences in the current tax rates in that unit's Unit Details screen and the group tax rate defined by the dataset in Administration > Manage Datasets. If a unit's current tax rate is different from the group rate, the difference of the unit's current tax rate and the group rate is multiplied by the unit's Pre-Tax Book Income and Permanent Differences to accommodate for rates different from statutory.
- Effect Deferred Rate Changes: Provides for the impact of restating beginning deferred balances, if the beginning and ending deferred tax rates found in the unit's Unit Details screen differ.
- Effect Rate Differences between Current and Deferred: Provides for activity in deferred balances that is rate effected at a current tax rate that differs from the ending deferred tax rate found in the unit's Unit Details screen.
- Def Only Adj: Displays overrides to deferred tax provision made in the Unit Details – "deferred only adjustment" or any Deferred Only Adjustments entered in the Temporary Differences - Tax Basis, NOL Temporary Differences - Tax Basis, or After Tax Temporary Differences - Tax Basis screens.

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DEFERRED BALANCES

Reporting Levels:			
Unit	Filing Group	Sub-consolidation	Consolidation

Control Center Configurable Options:				
Dataset	Unit		Sub-consolidation	Currency

Source Data:
Unit Details, Temporary Differences, After Tax Temporary Differences, NOL Temporary Differences, State After Tax Temporary Differences, State After Apportionment Temporary Differences

Available Views:
Custom Rollups Summary / Hybrid / Detail / Unit Pre-Tax Fed / State / FBOS / Fed+State+FBOS / state/fed+FBOS All / current / non-current Contracted / expanded (balance sheet) / cir expanded (balance sheet) / expanded (income statement)

The Deferred Balances report for Provision and Interim datasets displays beginning and ending cumulative temporary difference balances. When it is expanded, it shows the amounts that made up the change. The default view is pre-tax. Balances can also display at various tax effected levels by selecting options in the upper right corner.

Provision Items

- Translation Adjustment (CTA)
- Deferred Tax Expense
- Deferred Tax Asset/Liability
- Currency

Report Views

- Defaults to the pre-tax and contracted views.
- Rollups are user-defined groupings that allow detail level component data to be consolidated and rolled up to a higher level. Creating and managing rollups for the report occurs in the Administration area. For example, a Rollup may assist in generating the footnote, while another may explain results for management reporting.
- The Summary, Hybrid, Detail, and Unit options display either rate effected or pre-tax balances with various levels of detail. To view the Summary, first select a rollup code, then click Summary. The Hybrid view displays both rollup sub-totals and the underlying detail for each rollup code. The Detail view shows the report at a detailed level. The Unit view groups balances into a single line for each unit in the sub-consolidation or consolidation.

Note: In order to view the detail for a user-created custom roll-up (such as a footnote), after clicking a Custom Rollup view option, you must also click the Hybrid view option.

- The pre-tax, Fed, State, FBOS, Fed+State+FBOS, and State/Fed+FBOS options determine the rates that should be applied to temporary differences. Either default unit rates or the rates that were entered to override the unit rate for a specific line item are applied. The State+FBOS or the Fed+FBOS option displays, depending on the federal benefit of state dataset parameter that is selected.
- The All, Current, and Non-current options allow the report to be filtered by balance sheet status.

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- The Contracted, Expanded (balance sheet), cir expanded (balance sheet), and Expanded (income statement) options allow you to view beginning balances, period changes, and ending balances in different ways:
- The Balance sheet view can display both pre- and post-rate.
- The Change in Rate (cir) column can display on a contracted basis or be divided into the change in deferred rate and the change in foreign exchange rate.
- The Income statement view only displays when a rate option is selected.
- The rate effected views support the Deferred Tax Asset/Liability when Expanded (balance sheet) is selected, and the Deferred Tax Expense and CTA when Expanded (income statement) is selected.
- The user-defined columns that display in the Expanded views are defined in the Manage Deferred Rollforwards section under the Administration area.
- A single column can be expanded to see underlying unit-by-unit data by selecting Brkout. Expanded results display on the screen or export to an Excel file, depending on the version and parameter settings.

Line by Line

- Temporary Differences: Data Entry > Federal/State > Temporary Differences - Tax Basis, Temporary Differences - Book/Tax Basis, State Temporary Differences - Tax Basis and State After Apportionment Temporary Differences - Tax Basis in the Provision section. Data Entry > Actual > Federal/State > Temporary Differences - Tax Basis, State Temporary Differences - Tax Basis, and State After Apportionment Temporary Differences - Tax Basis in the Interim section.
- NOL Reclass: Data Entry > Federal > NOL Temporary Differences - Tax Basis in the Provision section. Data Entry > Actual > Federal > NOL Temporary Differences - Tax Basisin the Interim section.
- After Tax Temporary Differences: Data Entry > Federal/State > After Tax Temporary Differences - Tax Basis, After Tax Temporary Differences - Book/Tax Basis, and State After Tax Temporary Differences - Tax Basis in the Provision section. Data Entry > Actual > Federal/State > After Tax Temporary Differences - Tax Basis and State After Tax Temporary Differences - Tax Basis in the Interim section.

Column By Column

- Beginning Balance: Beginning balances are typically populated by rolling over balances from prior periods. Amounts are populated in the beginning balance field in Data Entry > Federal/ State > Temporary Differences - Tax Basis, Temporary Differences - Book/Tax Basis, NOL Temporary Differences - Tax Basis, After Tax Temporary Differences - Tax Basis and After Tax Temporary Differences - Book/Tax Basis, State Temporary Differences -Tax Basis, State After Apportionment Temporary Differences - Tax Basis and State After Tax Temporary Differences - Tax Basis for the Provision section; and Data Entry > Actual > Federal/State > Temporary Differences - Tax Basis, NOL Temporary Differences - Tax Basis, After Tax Temporary Differences - Tax Basis, State Temporary Differences - Tax Basis and State After Apportionment Temporary Differences - Tax Basis for the Interim section
- Rate Change: When balances are rate effected, the system automatically adjusts beginning balances to accommodate for any change in the deferred rate and any change to the foreign exchange rate. The difference needed to adjust the beginning balance that was rated using the beginning deferred rate and the ending deferred rate impacts deferred tax expense. The currency translation adjustment needed to adjust beginning balances for a change in the foreign exchange rate does not impact deferred tax expense. It is treated as an equity item. View the report in Expanded (income statement) to display the components of the CTA calculation.

Note: This column cannot be moved or removed. It is system-generated.

- Change Columns: The columns that explain the change in deferred balances are user-defined in the Manage Deferred Rollforward section. Each tag and item can be defined to up to 26

columns.
- Adjusted Beginning Balance: A sub-total column can be inserted in the report to define adjusted beginning balances. There are several options, depending on the version and parameter settings.
- Ending Balance: Total of beginning balances and all items that occurred during the period.

FOREIGN\DOMESTIC SUMMARY

Reporting Levels:				
Unit	Filing Group	Sub-consolidation	Consolidation	
Control Center Configurable Options:				
Dataset	Unit	State	Sub-consolidation	Currency
Source Data:				
All Data Entry Screens				
Available Views:				
Summary, Prior Year Breakout				

The Foreign/Domestic Summary report for Provision and Interim datasets displays an overview of the different elements of the tax provision broken out for foreign and domestic entities for the dataset, unit, or sub-consolidation selected in the Control Center. Supporting detail for calculations can be viewed on separate reports.

Note: Differing rounding policies can cause amounts on this report, as well as the Effective Tax Rate and Tax Provision reports, to be out of sync by a minimal amount.

Provision Items
- Total Tax Provision
- Effective Tax Rate

Report Views
- Defaults to domestic federal and state, and foreign federal and state provision entries.
- Prior Year Breakout: Provides domestic federal and state, and foreign federal and state provision entries for the prior year. This view is driven by the Prior_Year_Tag# dataset parameter.

Line by Line
- Depending on the unit's Domestic or Foreign designation, data for the unit displays either in the top two or the lower two sections.
- Current: Tax Provision Report - Total Current Federal Provision or State Summary - Provision Summary - State Current Tax Provision line in a Provision dataset. Interim Provision Report - Total Current Federal Provision line or State Summary - Provision Summary - State Current Tax Provision line in an Interim dataset.
- Deferred: Tax Provision Report - Deferred Tax Provision or State Summary - Provision Summary - State Deferred Tax Provision line in a Provision dataset. Interim Provision Report - Deferred Tax Provision line or State Summary - Provision Summary - State Deferred Tax Provision line in an Interim dataset.
- Equity: Tax Provision Report - Equity Adjustment or State Summary - Provision Summary - State Equity Adjustment line in a Provision dataset. Interim Provision Report - Equity Adjustment line or State Summary - Provision Summary - State Equity Adjustment line in an Interim dataset.
- PTBI: Tax Provision Report - Pre-Tax Book Income line in a Provision dataset. Interim Provision

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Report - Pre-Tax Book Income line in an Interim dataset.

Column by Column

- Pre-Tax Book Income: Data Entry > Federal > Unit Details > PTBI in a Provision dataset. Data Entry > Actual > Federal > Unit Details > PTBI in an Interim dataset.
- Total Tax Provision: Tax Provision Report - Total Tax Provision line in a Provision dataset. Interim Provision Report - Total Tax Provision line in an Interim dataset.
- Effective Tax Rate: Tax Provision Report - Effective Tax Rate line in a Provision dataset. Interim Provision Report - Effective Tax Rate line in an Interim dataset.

DEFERRED SUPPORT

Temporary Diffs Summary

Reporting Levels:				
Unit		Sub-consolidation	Consolidation	
Control Center Configurable Options:				
Dataset	Unit		Sub-consolidation	Currency
Source Data:				
Unit Details, Temporary Differences, After Tax Temporary Differences, NOL Temporary Differences, State After Apportionment Temporary Differences, State After Tax Temporary Differences				
Available Views:				
By Unit: Federal Only / Federal + State / State Only By Deferred: Federal Only / Federal + State / State Only Sub-Totals: No Sub-Totals / Sub-Totals				

The Temporary Differences Summary report for Provision and Interim datasets displays temporary and NOL differences, and separates ending deferred balances into current and non-current designations. The report lists current assets and liabilities, as well as non-current assets and liabilities, and sums them together to obtain the total value of current temporary differences and non-current temporary differences by unit. Totals for both current and non-current differences appear at the bottom of the report. Data can be viewed using Rollup codes at the Filing Group (Federal) reporting level or in the report named Temporary Differences Summary (Fed Filing Group) at consolidated and sub-consolidated levels.

Note: It is recommended that you avoid using the "default" rollup. Only view data in a rollup that is configured to display categories that are in use.

Provision Items

- Deferred Tax Asset/Liability

Report Views

- Defaults to the By Unit and Federal + State views of the report.
- By Unit view: Displays balances sub-totalled by unit. Can be segregated by federal, federal and state, or state balances.
- By Deferred view: Displays balances sub-totalled by temporary difference code. Can be segregated by federal, federal and state, or state balances.
- By Sub-Totals view: Inserts two columns that sub-total the asset and liability columns in their current or non-current status.

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Line by Line

- Temporary Differences: Data Entry > Federal/State > Temporary Differences - Tax Basis, Temporary Differences - Book/Tax Basis, State Temporary Differences - Tax Basis and State After Apportionment Temporary Differences - Tax Basis in a Provision dataset. Data Entry > Actual > Federal/State > Temporary Differences - Tax Basis, State Temporary Differences - Tax Basis, and State After Apportionment Temporary Differences - Tax Basis in an Interim dataset.
- NOL Reclass: Data Entry > Federal > NOL Temporary Differences - Tax Basis in a Provision dataset. Data Entry > Actual > Federal > NOL Temporary Differences - Tax Basisin an Interim dataset.
- After Tax Temporary Differences: Data Entry > Federal/State > After Tax Temporary Differences - Tax Basis, After Tax Temporary Differences - Book/Tax Basis, and State After Tax Temporary Differences - Tax Basis in a Provision dataset. Data Entry > Actual > Federal/State > After Tax Temporary Differences - Tax Basis, and State After Tax Temporary Differences - Tax Basis in an Interim dataset.

Column by Column

- Temporary differences are netted by item to arrive at the asset or liability determination. For only this report, temporary differences entered for each unit are considered when netting. The Temporary Differences Summary (Fed Filing Group) report nets balances across units in a filing group. The Net Deferred Asset/Liability report nets balances across units, based on the unit's country designation.
- Current Assets: Temporary differences identified as C (current) that, after tax rate, have an asset balance when summed with all activity for the same temporary difference category item.
- Current Liabilities: Temporary differences identified as C (current) that, after tax rate, have a liability balance when summed with all activity for the same temporary difference category item.
- Non-Current Assets: Temporary differences identified as NC (non-current) that, after tax rate, have an asset balance when summed with all activity for the same temporary difference category item.
- Non-Current Liabilities: Temporary differences identified as NC (non-current) that, after tax rate, have a liability balance when summed with all activity for the same temporary difference category item.

Temporary Diffs Summary (Fed Filing Group)

Reporting Levels:				
	Filing Group	Sub-consolidation	Consolidation	
Control Center Configurable Options:				
Dataset	Unit		Sub-consolidation	Currency
Source Data:				
Unit Details, Temporary Differences, After Tax Temporary Differences, NOL Temporary Differences, State After Apportionment Temporary Differences, State After Tax Temporary Differences				
Available Views:				
Custom Rollups / Default By Unit: Federal Only / Federal + State / State Only By Deferred: Federal Only / Federal + State / State Only Sub-Totals: No Sub-Totals / Sub-Totals				

The Temporary Differences Summary (Fed Filing Group) report for Provision datasets displays temporary and NOL differences, and separates ending deferred balances into current and non-

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current designations. The report lists current assets and liabilities, as well as non-current assets and liabilities, and sums them together to obtain the total value of current temporary differences and non-current temporary differences by unit. Totals for both current and non-current differences appear at the bottom of the report. Data can be viewed using Rollup codes.

Note: It is recommended that you avoid using the "default" rollup. Only view data in a rollup that is configured to display categories that are in use.

Provision Items

- Deferred Tax Asset/Liability

Report Views

- Defaults to By Deferred and Federal + State views.
- Rollup: Displays the balances sub-totalled by rollup code with underlying detail for the user-defined rollup established in the Manage Rollups by an Administrator.
- By Unit: Displays balances sub-totalled by unit. Can be segregated by federal, federal and state, or state balances.
- By Deferred: Displays balances sub-totalled by temporary difference code. Can be segregated by federal, federal and state, or state balances.
- By Sub-Totals: Inserts two columns that sub-total the asset and liability columns in their current or non-current status.

Line by Line

- Temporary Differences: Data Entry > Federal/State > Temporary Differences - Tax Basis, Temporary Differences - Book/Tax Basis, State Temporary Differences - Tax Basis, and State After Apportionment Temporary Differences - Tax Basis in a Provision dataset.
- NOL Reclass: Data Entry > Federal > NOL Temporary Differences - Tax Basis in a Provision dataset.
- After Tax Temporary Differences: Data Entry > Federal/State > After Tax Temporary Differences - Tax Basis, After Tax Temporary Differences - Book/Tax Basis, and State After Tax Temporary Differences - Tax Basis in a Provision dataset.

Column by Column

- Temporary differences are netted by item to arrive at the asset or liability determination. For this report, all units in the filing group's temporary differences are considered when netting.
- Current Assets: Temporary differences identified as C (current) that, after tax rate, have an asset balance when summed with all activity for the same temporary difference category item.
- Current Liabilities: Temporary differences identified as C (current) that, after tax rate, have a liability balance when summed with all activity for the same temporary difference category item.
- Non-Current Assets: Temporary differences identified as NC (non-current) that, after tax rate, have an asset balance when summed with all activity for the same temporary difference category item.
- Non-Current Liabilities: Temporary differences identified as NC (non-current) that, after tax rate, have a liability balance when summed with all activity for the same temporary difference category item.

Temp Diffs Discrepancy

The **Temp Diffs Discrepancy** report is a new report that shows when a user deviated from the **Default Type** set up in **Manage Configuration** for the **C -Current, N -Non-Current** Adjustment Type. You can use this report to see when users have deviated from the default.

For example, if a Temp Diff has the Default Type set up as **C -Current** and a user selects **NC -Non-Current** for the Temp Diff the report would reflect the following results.

Note: The **Default Type** set up in the Administration area, Manage Configurations, Data Entry tab is the **Default Value** in the **Temp Diffs Discrepancy** report



Consolidated Dataset Temp Diff Discrepancy

2010 Provision, Acme Incorp

Jurisdiction	Unit Code	Unit Name	Code	Name	Source	Default Value	Value in table	Begin Balance	Activity	Deferred	Balance Sheet	Ending Balance
FED	D1000	ABC Corp	T10000	Accrued Vacation	M	Non-Current	Current	0	100,000	0	0	100,000

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Net Deferred Tax Assets/Liabilities

Reporting Levels:				
Unit		Sub-consolidation	Consolidation	
Control Center Configurable Options:				
Dataset	Unit		Sub-consolidation	Currency
Source Data:				
Unit Details, Temporary Differences, After Tax Temporary Differences, NOL Temporary Differences, State After Apportionment Temporary Differences, State After Tax Temporary Differences				
Available Views:				
Custom Rollups Federal / State / FBOS / Fed+State+FBOS / state/fed+FBOS Summary / Detail / Hybrid Total / By Country / By Unit				

The Net Deferred Tax Assets/Liabilities report for Provision and Interim datasets nets temporary and NOL differences by jurisdiction and displays ending deferred balances in their current and non-current designations. The report considers current and non-current balances separately. It then nets all units with a common country designation from the Administration area in Manage Units folder > Units. If there is more than one Jurisdiction netting concept in a country, you can create another country in the Administration area in System > Manage Countries/Currencies (e. g., if there are two UK netting groups, you could have two countries: UK1 and UK2). The Temporary Differences Summary report lists current assets and liabilities, as well as non-current assets and liabilities.

Note: In order for the Net Deferred Tax Assets/Liabilities report to display at the Sub-consolidated level, all entities associated with each country represented in the sub-consolidation must be included. If they are not included, you will receive a "Unit does not consist of complete country, cannot display report" error message.

Provision Items

- Deferred Tax Asset/Liability

Report Views

- Defaults to the Default, Federal + State, Detail, and Total views.
- Rollups are user-defined groupings that allow detail level component data to be consolidated and rolled up to a higher level. Creating and managing rollups for the report occurs in the Administration area. For example, one Rollup may assist in generating the footnote, while another may explain the results for management reporting.
- The Federal, State, FBOS, Fed+State+FBOS, and State/Fed+FBOS options determine the rates that should be applied to temporary differences. Either the default unit rates or the rates that were entered to override the unit rate for a specific line item are applied. The State+FBOS or the Fed+FBOS option displays, depending on the Federal Benefit of State dataset parameter that is selected.
- The Summary, Hybrid and Detail options display either rate effected or pre-tax balances with various levels of detail. For the Summary view, select a rollup code, then click Summary. The Hybrid view displays rollup sub-totals and the underlying detail for each rollup code. The Detail view shows the report at a detailed level. The Unit view group balances into a single line for each unit in the sub-consolidation or consolidation.
- The Total, By Country, and By Unit options determine the level of unit detail that displays. Total

displays four columns, By Country displays balances sub-totalled by the country used for jurisdiction netting, and By Unit displays country balances by underlying units.

Line by Line

- Temporary Differences: Data Entry > Federal/State >Temporary Differences - Tax Basis, Temporary Differences - Book/Tax Basis, State Temporary Differences - Tax Basis, and State After Apportionment Temporary Differences - Tax Basis in a Provision dataset.
- NOL Reclass: Data Entry > Federal > NOL Temporary Differences - Tax Basis in a Provision dataset.
- After Tax Temporary Differences: Data Entry > Federal/State > After Tax Temporary Differences - Tax Basis, After Tax Temporary Differences - Book/Tax Basis, and State After Tax Temporary Differences - Tax Basis in a Provision dataset.

Column by Column

- Temporary differences are netted on a jurisdiction basis by looking to the unit's country code designation to arrive at the asset or liability determination. The Temporary Differences Summary report considers only temporary differences entered for each unit when netting. The Temporary Differences Summary (Fed Filing Group) report nets balances across units in a filing group.
- Current Assets: Temporary differences identified as C (current) that, after tax rate, have an asset balance when summed with all activity for units with the same country designation.
- Current Liabilities: Temporary differences identified as C (current) that, after tax rate, have a liability balance when summed with all activity for units with the same country designation.
- Non-Current Assets: Temporary differences identified as NC (non-current) that, after tax rate, have an asset balance when summed with all activity for units with the same country designation.
- Non-Current Liabilities: Temporary differences identified as NC (non-current) that, after tax rate, have a liability balance when summed with all activity for units with the same country designation.

Note: On version 8.0.,

- If you are using a code starting with VA_ in **Manage Configurations** you will have the ability to select **Enable VA Contra Accounts for the Net Deferred** Balance Report to disregard the net deferred by country logic and present as an asset.
- In **Manage Configurations**, **Reporting**, **Other**, select **Yes** for **Enable VA Contra Accounts for the Net Deferred Report** which displays the valuation allowances as Non-Contra accounts.

Consolidated Net Deferred Tax Assets / Liabilities (By Temp Diff) - Federal + State + FBOS (USD)

Rollups: default / Management Reporting / Def Rollup Set 1 / Federal / State / FBOS / Federal+State+FBOS / State+FBOS summary / detail / hybrid
Total / By Country / By Unit

2010 Provision, Acme Incorp

Code	Name	Current Assets	Current Liability	Non-Current Assets	Non-Current Liability
SAT1000	State Tax Credit	0	0	1,171	0
State NOL	State NOL	0	0	-390	0
T1000	Depreciation	0	0	19,163	8,129
T10000	Accrued Vacation	36,950	0	0	0
T19000	FAS 115/133	0	0	0	-1,906,684
T8000	Bad Debt Reserve	0	0	0	-327,638
Total:		36,950	0	19,944	-2,226,193

Deferred Book/Tax Detail

The **Deferred Book/Tax Detail** report has the ability to track the book/tax deferred balances for all temporary differences. The report shows the book and tax detail for the items entered for temporary differences on a book/tax basis or entered on a tax basis. The report will tie to other deferred reports.

The report displays the **Code, Name**, as well as the **Book** entries for the **Beginning Balance** to the

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Ending Balance, all pre rate. Also, the report displays the **Tax** entries for the **Beginning Balance** to the **Ending Balance** as well as the **Temporary Difference** entries in **Pre-Tax Beginning Balance**, **Pre-Tax Ending Balance, After Tax Beginning Balance**, and **After Tax Ending Balance**.

You can view the report in the **ALL, tax**, and **book/tax** basis views and sort by the different types. The report displays the After Tax Temporary difference and a different view for deferred balances to track book/tax basis balances.

Consolidated Deferred Book/Tax Detail (By Temp Diff) (USD)

2010 Provision, Acme Incorp

Rollups: | DEFAULT | Management Reporting | Def Rollup Set 1 |
ALL	tax	book/tax
SUMMARY	all	hybrid
ALL	current	non current
EXPANDED	contracted

Difference		Book							Tax							Temporary Difference			
Code	Name	Beginning Balance	PY Adj	Adjusted Beginning Balance	Activity	Deferred	Balance Sheet Adjs	Ending Balance	Beginning Balance	PY Adj	Adjusted Beginning Balance	Activity	Deferred	Balance Sheet Adjs	Ending Balance	Pre-Tax Beginning Balance	Pre-Tax Ending Balance	After Tax Beginning Balance	After Tax Ending Balance
		brkout	brkout	brkout	brkout	brkout	brkout	brkout	brkout	brkout	brkout	brkout	brkout	brkout	brkout	brkout	brkout	brkout	brkout
Unassigned	Unassigned	0	0	0	0	0	0	0	184,775	0	184,775	-6,046,097	0	0	-5,861,322	184,775	-5,861,322	64,671	-2,051,463
Total:																184,775	-5,861,322	64,671	-2,051,463

NOL Balances

Reporting Levels:				
Unit	Filing Group	Sub-consolidation	Consolidation	
Control Center Configurable Options:				
Dataset	Unit		Sub-consolidation	Currency
Source Data:				
Unit Details, NOL Temporary Differences				
Available Views:				
Summary / Hybrid / Detail / Unit Pre-Tax Fed / State / FBOS / Fed+State+FBOS / state/fed+FBOS All / current / non-current Contracted / expanded (balance sheet) / expanded (income statement)				

The NOL Balances report for Provision and Interim datasets displays the beginning and ending cumulative NOL balances. When it is expanded, it shows the amounts that made up the change. The default view is a pre-tax view. Balances can also display at various tax effected levels by selecting options in the upper right corner. Although this report resembles the Deferred Balances report, it can display additional information on the years the NOL arose and is expected to expire.

Provision Items

- Deferred Tax Expense
- Deferred Tax Asset/Liability
- Currency Translation Adjustment (CTA)

Report Views

- Defaults to the pre-tax and contracted views.
- The Summary, Hybrid, Detail and Unit options display either rate effected or pre-tax balances with various levels of detail. The Summary view displays NOL balances by expected expiration years. The Hybrid view displays expected expiration years for sub-totals, as well as the underlying detail for each expiration year. The Detail view shows the report at a detailed level. The Unit view groups balances into a single line for each unit in the sub-consolidation or consolidation.
- The Pre-tax, Fed, State, FBOS, Fed+State+FBOS, and State/Fed+FBOS options determine the rates that should be applied to NOL temporary differences. Either default unit rates or the rates that were entered to override the unit rate for a specific line item are applied. The State+FBOS or the Fed+FBOS option displays, depending on the federal benefit of state dataset parameter that is selected.
- The All, Current, and Non-current options allow the report to be filtered by balance sheet status.
- The Contracted, Expanded (balance sheet), and Expanded (income statement) options allow you to view beginning balances, period changes, and ending balances in different ways. The Balance sheet view can display both pre- and post-rate, while the Income statement view only displays when a rate option is selected. The rate effected views support the Deferred Tax Asset/ Liability when Expanded (balance sheet) is selected, and the Deferred Tax Expense and CTA when Expanded (income statement) is selected. The user-defined columns that display in the Expanded views are defined in the Manage NOL Rollforwards section under the Administration area.
- Any single column can be expanded to see underlying unit-by-unit data by selecting Brkout. Expanded results display on the screen or export to an Excel file, depending on the version and

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parameter settings.

Line by Line

NOL: Data Entry > Unit > NOL Temporary Differences - Tax Basis in a Provision dataset, and Data Entry > Actual > Federal > NOL Temporary Differences - Tax Basis in an Interim dataset.

Column by Column

- Beginning Balance: Beginning balances are typically populated by rolling over balances from prior periods. Amounts are populated in the Beginning Balance field in Data Entry > Federal > NOL Temporary Differences - Tax Basis in a Provision dataset, and Data Entry> Actual > Federal > NOL Temporary Differences - Tax Basis in thane Interim dataset.
- Rate Change: When balances are rate effected, the system automatically adjusts the beginning balances to accommodate for any change in the deferred rate and any change to the foreign exchange rate. The difference needed to adjust the beginning balance that was rated using the beginning deferred rate and the ending deferred rate impacts the deferred tax expense. The currency translation adjustment needed to adjust the beginning balances for a change in the foreign exchange rate does not impact the deferred tax expense. It is treated as an equity item. View the report in Expanded (income statement) to display the components of the CTA calculation.
- Change Columns: The columns that explain the change in NOL balances are user-defined in the Manage NOL Rollforward section. Each tag and item can be defined to up to 15 columns.
- Ending Balance: Total of beginning balances and all items that occurred during the period.

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NOLs Expiration

Reporting Levels:			
Unit	Filing Group	Sub-consolidation	Consolidation
Control Center Configurable Options:			
Dataset	Unit		Sub-consolidation	Currency
Source Data:			
Unit Details, NOL Temporary Differences			
Available Views:			
Summary/Detail			

The NOLs Expiration report for Provision and Interim datasets displays Federal NOL temporary differences by the year in which they expire. The first year in the report is the latest expiration year for any NOL in the dataset for any unit. NOL balances can display either summarized or with underlying detail.

Note: NOL amounts remain on this report indefinitely. They are not automatically removed after the year in which they expire. To remove NOL amounts from reports, zero them out manually in the NOL Temporary Differences - Tax Basis screen.

Provision Items

- Pre-Tax Balances
- Deferred Tax Asset/Liability

Report Views

- Defaults to the Summary view.
- Click Detail to display specific NOLs with their expiration years.

Line by Line

NOL: Data Entry > Unit > NOL Temporary Differences - Tax Basis in a Provision dataset and Data Entry > Actual > Federal > NOL Temporary Differences - Tax Basis in an Interim dataset.

Column by Column

- Expiration Year: Data Entry > Federal > NOL Temporary Differences - Tax Basis > Year Expired.
- Code: Data Entry > Federal > NOL Temporary Differences - Tax Basis > Code.
- Name: Data Entry > Federal > NOL Temporary Differences - Tax Basis > Description.
- Pre-Tax: Data Entry > Federal > NOL Temporary Differences - Tax Basis > End Balance.
- DTA/DTL: Pre-tax amount multiplied by Data Entry > Federal > Unit Details > Ending Deferred Rate.

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Deferred Workpaper

Reporting Levels:			
Unit		Sub-consolidation	Consolidation

Control Center Configurable Options:				
Dataset	Unit		Sub-consolidation	Currency

Source Data:
Unit Details, Temporary Differences, After Tax Temporary Differences, NOL Temporary Differences, State After Tax Temporary Differences, State After Apportionment Temporary Differences

Available Views:
N/A

The Deferred Support report for Provision and Interim datasets complements the Deferred Balances report. It displays a snapshot of temporary difference beginning and ending balances. These balances are shown pretax, tax-effected, and with the effective rate, as well as the number of overrides.

Provision Items

- Deferred Tax Asset/Liability

Line by Line

- Temporary Differences: Data Entry > Federal/State > Temporary Differences - Tax Basis, Temporary Differences - Book/Tax Basis, and State Temporary Differences - Tax Basis in a Provision dataset. Data Entry > Actual > Federal/State Temporary Differences - Tax Basis and State Temporary Differences - Tax Basis in an Interim dataset.
- After Tax Temporary Differences: Data Entry > Federal/State > After Tax Temporary Differences - Tax Basis, After Tax Temporary Differences - Book/Tax Basis, and State After Tax Temporary Differences - Tax Basis in a Provision dataset. Data Entry > Actual > Federal/State > After Tax Temporary Differences - Tax Basis and State After Tax Temporary Differences - Tax Basis in an Interim dataset.
- NOL Temporary Differences: Data Entry > Federal > NOL Temporary Differences - Tax Basis in a Provision dataset. Data Entry > Actual > Federal > NOL Temporary Differences - Tax Basis in an Interim dataset.
- State After-Tax Temporary Differences: Data Entry > State > State After Tax Temporary Differences - Tax Basis in a Provision dataset. Data Entry > Actual > State > State After Tax Temporary Differences - Tax Basis in an Interim dataset.
- State After Apportionment Temporary Differences: Data Entry > State > State After Apportionment Temporary Differences - Tax Basis in a Provision dataset. Data Entry > Actual > State > State After Apportionment Temporary Differences - Tax Basis in an Interim dataset.

Column by Column

Beginning Balance

- Pre-Tax: Displays amounts populated in the beginning balance field in Data Entry > Federal/State > Temporary Differences - Tax Basis, Temporary Differences - Book/Tax Basis, NOL Temporary Differences - Tax Basis, State Temporary Differences - Tax Basis, and State After Apportionment Temporary Differences - Tax Basis for a Provision dataset. Data Entry > Actual > Federal/State > Temporary Differences - Tax Basis, NOL Temporary Differences - Tax Basis, State Temporary Differences - Tax Basis, and State After Apportionment Temporary Differences - Tax Basis for an Interim dataset.

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- Tax Effected: Displays above listed Pre-Tax amounts times either the Unit Beginning Deferred Rate or the Override Begin Rate as well as amounts populated in the beginning balance field in Data Entry > Federal/State > Temporary Differences - Book/Tax Basis, and State After Tax Temporary Differences - Tax Basis in a Provision dataset. Data Entry > Actual > Federal/State > After Tax Temporary Differences - Tax Basis, and State After Tax Temporary Differences - Tax Basis in an Interim dataset.
- Effective Rate: Displays the combined rates applied to each item to go from pre-tax to tax effected. Depending on the dataset parameter, the Federal Benefit of State impact is represented as a component of either the Federal or State rate.

Ending Balance

- Pre-Tax: Displays combined amounts populated in the beginning balance, activity, deferred only and balance sheet only fields in Data Entry > Federal/State > Temporary Differences - Tax Basis, Temporary Differences - Book/Tax Basis, NOL Temporary Differences - Tax Basis, State Temporary Differences, and State After Apportionment Temporary Differences - Tax Basis for a Provision dataset. Data Entry > Actual > Federal/State > Temporary Differences - Tax Basis, NOL Temporary Differences - Tax Basis, State Temporary Differences - Tax Basis, and State After Apportionment Temporary Differences - Tax Basis for an Interim dataset.
- Tax Effected: Displays above listed Pre-Tax amounts times either the Unit Ending Deferred Rate or the Override End Rate as well as amounts populated in the beginning balance field in Data Entry > Federal/State > Temporary Differences - Book/Tax Basis, and State After Tax Temporary Differences - Tax Basis in a Provision dataset. Data Entry > Actual > Federal/State > After Tax Temporary Differences - Tax Basis, and State After Tax Temporary Differences - Tax Basis in an Interim dataset.
- Effective Rate: Displays the combined rates applied to each item to go from pre-tax to tax effected. Depending on the dataset parameter, the Federal Benefit of State impact is represented as a component of either in the Federal or State rate.
- Number of Overrides: Displays the number of entries where the pre-tax item was entered with a rate that overrode the unit rate.

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FLOW THROUGH

Reporting Levels:				
Unit		Sub-consolidation	Consolidation	
Control Center Configurable Options:				
Dataset	Unit		Sub-consolidation	Currency
Source Data:				
Flow-Through Factors				
Available Views:				
N/A				

The Flow Through report for Provision datasets allows you to review how data moves between units as a result of the Flow Through Factors that have been set up. It displays, by Target unit, the contributing Source unit(s) and their components and factor information as they relate to that Target unit.

Column by Column

- Target Code: Code of unit for which Flow-Through Factors are entered.
- Target Unit: Name of unit for which Flow-Through Factors are entered.
- Source Code: Data Entry > Federal > Flow-through Factors > Source Unit.
- Source Name: Data Entry > Federal > Flow-through Factors > Source Unit.
- Component Type: Data Entry > Federal > Flow-through Factors > Component Type.
- Category Type: Data Entry > Federal > Flow-through Factors.
- Balance Factor: Data Entry > Federal > Flow-through Factors > Balance Factor (Temporary Differences Only).
- Activity Factor: Data Entry > Federal > Flow-through Factors > Activity Factor.
- Def Only Factor: Data Entry > Federal > Flow-through Factors > Def Only Factor (Temporary Differences Only).
- Bal Sheet Only Factor: Data Entry > Federal > Flow-through Factors > Bal Sheet Only Factor (Temporary Differences Only).
- Rollup Type Code: Data Entry > Federal > Flow-through Factors.
- Rollup Category Type: Data Entry > Federal > Flow-through Factors.
- Rollup Component Code: Data Entry > Federal > Flow-through Factors.
- Rollup Target Tag: Data Entry > Federal > Flow-through Factors.

TRIAL BALANCE

Tax Basis Balance Sheet

Reporting Levels:				
Unit		Sub-consolidation	Consolidation	
Control Center Configurable Options:				
Dataset	Unit		Sub-consolidation	Currency
Source Data:				
Trial Balance/Tax Basis				

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Available Views:
default / Roll Ups detail / summary expand / contract

The Tax Basis Balance Sheet report for Provision datasets displays Balance Sheet accounts in the trial balance. The trial balance ending book basis and related adjustments are populated in the Trial Balance/Tax Basis screen.

Report Views

- Defaults to the Summary view of trial balance lines.
- Select the Detail view to display trial balance lines with sub-line detail.
- Select the Contract view to display total amounts per activity.
- Select the Expand view to display temporary difference activity.
- Rollups are user-defined groupings that allow trial balance sub-line data to be consolidated and rolled up to a higher level. Creating and managing rollups for the report occurs in the Administration area.

Line by Line

Balance Sheet: Displays trial balance lines designated as asset, liability, or equity in Manage Trial Balance mappings.

Column by Column

- Book Balance: Data Entry > Federal > Trial Balance/Tax Basis in a Provision dataset.
- Book Adjustments: Data Entry > Federal > Trial Balance/Tax Basis in a Provision dataset.
- Tax Reclass: Data Entry > Federal > Trial Balance/Tax Basis in a Provision dataset.
- Adjusted Reclassified Book: Data Entry> Federal > Trial Balance/Tax Basis in a Provision dataset.
- Book Tax Differences: Data Entry > Federal > Trial Balance/Tax Basis in a Provision dataset.
- Other Adjustments: Data Entry > Federal > Trial Balance/Tax Basis in a Provision dataset.

Tax Basis Income Statement

Reporting Levels:			
Unit		Sub-consolidation	Consolidation

Control Center Configurable Options:				
Dataset	Unit		Sub-consolidation	Currency

Source Data:
Trial Balance/Tax Basis

Available Views:
default / Roll Ups detail / summary expand / contract

The Tax Basis Income Statement report for Provision datasets displays Income Statement accounts in the trial balance. The report layers on the book/tax adjustments to P&L to arrive at taxable income on a trial balance basis. The trial balance ending book basis and related adjustments are populated in the Trial Balance/Tax Basis screen.

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Report Views

- Defaults to the Summary view of trial balance lines.
- Select the Detail view to display trial balance lines with sub-line detail.
- Select the Contract view to display total amounts per activity.
- Select the Expand view to display temporary difference activity.
- Rollups are user-defined groupings that allow trial balance sub-line data to be consolidated and rolled up to a higher level. Creating and managing rollups for the report occurs in the Administration area.

Line by Line

Income Statement: Displays trial balance lines designated as income statement in Manage Trial Balance mappings

Column by Column

- Book Balance: Data Entry > Federal > Trial Balance/Tax Basis in a Provision dataset.
- Book Adjustments: Data Entry > Federal > Trial Balance/Tax Basis in a Provision dataset.
- Tax Reclass: Data Entry > Federal > Trial Balance/Tax Basis in a Provision dataset.
- Adjusted Reclassified Book: Data Entry> Federal > Trial Balance/Tax Basis in a Provision dataset.
- Book Tax Differences: Data Entry > Federal > Trial Balance/Tax Basis in a Provision dataset.
- Other Adjustments: Data Entry > Federal > Trial Balance/Tax Basis in a Provision dataset.

Trial Balance

Reporting Levels:				
Unit		Sub-consolidation	Consolidation	
Control Centre Configurable Options:				
Dataset	Unit		Sub-consolidation	Currency
Source Data:				
Trial Balance/Tax Basis				
Available Views:				
default / Roll Ups detail / summary expand / contract				

The Trial Balance - Balance Sheet report for Interim datasets displays Balance Sheet accounts in the trial balance. The trial balance ending book basis and related adjustments are populated in the Trial Balance/Tax Basis screen.

Report Views

- Defaults to a Summary view of trial balance lines.
- Select the Detail view to display trial balance lines with sub-line detail.
- Rollups are user-defined groupings that allow trial balance sub-line data to be consolidated and rolled up to a higher level. Creating and managing rollups for the report occurs in the Administration area.

Line by Line

Balance Sheet: Displays trial balance lines designated as asset, liability, or equity in Manage Trial Balance mappings.

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Column by Column

- Book Balance: Data Entry > Actual > Federal > Trial Balance/Tax Basis in an Interim dataset.
- Book Adjustments: Data Entry > Actual > Federal > Trial Balance/Tax Basis in an Interim dataset.
- Tax Reclass: Data Entry > Actual > Federal > Trial Balance/Tax Basis in an Interim dataset.
- Adjusted Reclassified Book: Data Entry > Actual > Federal > Trial Balance/Tax Basis in an Interim dataset.
- Book Tax Differences: Data Entry > Actual > Federal > Trial Balance/Tax Basis in an Interim dataset.
- Other Adjustments: Data Entry > Actual > Federal > Trial Balance/Tax Basis in an Interim dataset.

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Trial Balance - Income Statement

Reporting Levels:				
Unit		Sub-consolidation	Consolidation	
Control Centre Configurable Options:				
Dataset	Unit		Sub-consolidation	Currency
Source Data:				
Trial Balance/Tax Basis				
Available Views:				
default / Roll Ups detail / summary expand / contract				

The Trial Balance - Income Statement report for Interim datasets displays Income Statement accounts in the trial balance. The trial balance ending book basis and related adjustments are populated in the Trial Balance/Tax Basis screen.

Report Views

- Defaults to a Summary view of trial balance lines.
- Select the Detail view to display trial balance lines with sub-line detail.
- Rollups are user-defined groupings that allow trial balance sub-line data to be consolidated and rolled up to a higher level. Creating and managing rollups for the report occurs in the Administration area.

Line by Line

Income Statement: Displays trial balance lines designated as income statement in Manage Trial Balance mappings

Column by Column

- Book Balance: Data Entry > Actual > Federal > Trial Balance/Tax Basis in an Interim dataset.
- Book Adjustments: Data Entry > Actual > Federal > Trial Balance/Tax Basis in an Interim dataset.
- Tax Reclass: Data Entry > Actual > Federal > Trial Balance/Tax Basis in an Interim dataset.
- Adjusted Reclassified Book: Data Entry > Actual > Federal > Trial Balance/Tax Basis in an Interim dataset.
- Book Tax Differences: Data Entry > Actual > Federal > Trial Balance/Tax Basis in an Interim dataset.
- Other Adjustments: Data Entry > Actual > Federal > Trial Balance/Tax Basis in an Interim dataset.

OTHER REPORTS

Tax Expense on Income Statement

Reporting Levels:			
Unit		Sub-consolidation	Consolidation
Control Center Configurable Options:			

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Dataset	Unit		Sub-consolidation	Currency
Source Data:				
All Data Review Screens				
Available Views:				
N/A				

The Tax Expense on Income Statement provides a report that displays the Tax Per Income Statement. Current Tax and Deferred Tax are calculated and provide the respective Total Current Tax and Total Deferred Tax.

This report is available when the system parameter is enabled for SHOW_PROOFPLREPORTS with a paramvalue of 1. To activate the Tax Expense on I.S. functionality, an Administrator needs to add the system parameter in Manage Restricted Features.

Effective Tax Rate Detail

Reporting Levels:				
Unit		Sub-consolidation	Consolidation	
Control Center Configurable Options:				
Dataset	Unit		Sub-consolidation	Currency
Source Data:				
All Data Review Screens				
Available Views:				
N/A				

The Effective Tax Rate Detail provides the Components and displays the Profit for the period and adjustments to arrive at the total. The PTBI, Tax Effect and Rate Effect are available.

This report is available when the system parameter is enabled for SHOW_PROOFPLREPORTS with a paramvalue of 1. To activate the Tax Expense on I.S. functionality, an Administrator needs to add the system parameter in Manage Restricted Features.

APIC Pool Summary

Reporting Levels:				
Unit		Sub-consolidation	Consolidation	
Control Center Configurable Options:				
Dataset	Unit		Sub-consolidation	
Source Data:				
APIC Pool Amounts				
Available Views:				
N/A				

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The APIC Pool Summary report for Provision and Interim datasets displays the Rollforward of Additional Paid In Capital (APIC) Pool balances including Unit Breakout of the APIC by entity, as well as the APIC Pool Summary of the Beginning APIC, activity in APIC, and the Ending APIC.

Note: This report is only available when the system parameter is enabled. To activate the APIC Pool Summary functionality, an Administrator needs to add the following system parameter in Manage Configurations. In the Reporting area, select APIC Pool, then APIC Pool Data Entry + Report, then Yes.

Report Views
Defaults to the APIC Pool Activity - Unit Breakout and the APIC Pool Summary

Line by Line – APIC Pool Activity – Unit Breakout
- Unit by unit APIC detail: Displays each unit's entered data to arrive at the Ending APIC Balance

Column by Column – APIC Pool Activity – Unit Breakout
- Unit Code: Displays the Unit's code identifier
- Unit Name: Displays the Unit's name
- Beginning Balance: Displays the Beginning APIC pool balance
- Pre-Adoption APIC Adj: Displays entered adjustments to APIC balances established pre-adoption
- Tax Benefit/(Detriment): Displays the entered impact to the APIC pool for current period option activity
- Intercompany Reclass: Displays entered intercompany reclasses between units
- Other – With DTA Impact: Displays entered adjustments to APIC balances which have an impact to the associated Deferred Tax Assets
- Other – Without DTA Impact: Displays entered adjustments to APIC balances which have no impact to the associated Deferred Tax Assets
- Posted to Deferred Only: Displays entered adjustments to APIC balances which generated Deferred Tax Expense
- Ending Balance: Sum of the above lines

Line by Line – APIC Pool Summary
- Beginning APIC Balance: Displays the Beginning APIC pool balance
- Pre-Adoption APIC Adj: Displays entered adjustments to APIC balances established pre-adoption
- Tax Benefit/(Detriment): Displays the entered impact to the APIC pool for current period option activity
- Intercompany Reclass: Displays entered intercompany reclasses between units
- Other – With DTA Impact: Displays entered adjustments to APIC balances which have an impact to the associated Deferred Tax Assets
- Other – Without DTA Impact: Displays entered adjustments to APIC balances which have no impact to the associated Deferred Tax Assets
- Posted to Deferred Only: Displays entered adjustments to APIC balances which generated Deferred Tax Expense
- Posted to Balance Sheet Only: Displays adjustments to APIC balances for offset due to exercises
- Ending Balance: Sum of the above lines

Column by Column – APIC Pool Summary
- Totals: Displays total APIC balances
- Posting to DTA: Displays the posting to the associated Deferred Tax Assets
- Impact on APIC: Displays the impact to the APIC Pool

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Attachments Review

Reporting Levels:				
Unit		Sub-consolidation	Consolidation	
Control Center Configurable Options:				
Dataset	Unit		Sub-consolidation	Currency
Source Data:				
Manage Attachments to Each Component				
Available Views:				
N/A				

The Attachments Review report for Provision and Interim datasets displays a list of documents that were attached to various components.

Report Views
Defaults to a listing view of the report.

Line by Line
Each attachment is listed separately .

Column by Column

- Date Added: Displays the date the attachment was added in Year-Month-Day format.
- User: Identifies the user who attached the document.
- Dataset: Identifies the dataset.
- Unit: Identifies the unit.
- Jurisdiction: Identifies the jurisdiction/state.
- Component Type: Identifies the component type (e.g., PD = Permanent Differences).
- Component: Identifies the component code.
- Tag: Identifies the tag ID for the component code.
- Filename: Displays the filename for the attachment.
- Description: Displays the user-defined description for the attached file.

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STATE SUPPORT

The State Summary area of reports shows state information for all states with records for the Unit, Sub-Consolidation, and Consolidation selected in the Control Center.

Provision Summary

Reporting Levels:			
Unit		Sub-consolidation	Consolidation
Control Center Configurable Options:			
Dataset	Unit	State	Sub-consolidation	Currency
Source Data:			
All Data Entry Screens			
Available Views:			
excel breakout (States)			

The Provision Summary (State Summary) report in the Provision, Estimated Payments, and Interim datasets displays an overview of the various elements of the state tax provision broken out by states for the dataset, unit, or sub-consolidation selected in the Control Center. Supporting detail for calculations can be viewed on separate reports.

Note: If there are more than 256 unit/state combinations, use File > Export to Excel when exporting to Excel for the report to spill over to additional sheets. (Do not right mouse click.)

Provision Items

- Total State Tax Provision

Report Views

- Defaults to the state-by-state view of the current, deferred, and equity tax provision.
- Selecting Breakout (States) displays underlying detail calculations for state provision expenses.

Line by Line

- Current: State - Tax Provision - State Current Tax Provision line.
- Deferred: State - Tax Provision - State Deferred Tax Provision line.
- Equity: State - Tax Provision - State Equity Adjustment line.

State/Unit Summary

Reporting Levels:			
Unit		Sub-consolidation	Consolidation
Control Center Configurable Options:			
Dataset	Unit	StatStatee	Sub-consolidation	Currency
Source Data:			
All Data Entry Screens			
Available Views:			
N/A			

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The State/Unit Summary report in the Provision and Interim datasets displays an overview of key state data for the units in the dataset, filing group, or sub-consolidation selected in the Control Center. Supporting detail for calculations can be viewed on separate reports.

Provision Items

- Total Tax Provision
- State Effective Tax Rate

Report Views

Defaults to a unit-by-unit view.

Line by Line

There is a line for each unit in the sub-consolidation/consolidation.

Column by Column

- Pre-Tax Book Income: Data Entry > Unit Details > PTBI.
- Total State Tax Provision: Tax Provision Report - State by State Tax Provision line.
- Effective Tax Rate: Total State Tax Provision divided by Pre-Tax Book Income.

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Deferred Balances

Reporting Levels:				
Unit		Sub-consolidation	Consolidation	
Control Center Configurable Options:				
Dataset	Unit	State	Sub-consolidation	Currency
Source Data:				
State Details, State Temporary Differences, State After Tax Temporary Differences, State NOL Temporary Differences, State After Apportionment Temporary Differences				
Available Views:				
Unit / Detail State / FBOS / State+FBOS All / current / non-current Contracted / expanded (balance sheet) / cir expanded (balance sheet) / expanded (income statement)				

The Deferred Balances (State Summary) report in the Provision and Interim datasets displays beginning and ending cumulative temporary difference balances. When it is expanded, it shows the amounts that made up the change. The default view is pre-tax. Balances can also display at various tax effected levels by selecting options in the upper right corner.

Note: The State name displays in the report's header.

Provision Items

- State Deferred Tax Expense
- State Deferred Tax Asset/Liability
- Currency Translation Adjustment (CTA)

Report Views

- Defaults to the pre-tax and contracted view of the report details.
- Rollups are user-defined groupings that allow detail-level component data to be consolidated and rolled up to a higher level. Creating and managing rollups for the report occurs in the Administration area. For example, a Rollup may assist in generating the footnote, while another may explain the results for management reporting.
- The Summary, Hybrid, Detail, and Unit options display either rate effected or pre-tax balances with various levels of detail. To view the summary, first select a rollup code, then select Summary. The Hybrid view displays both rollup sub-totals and the underlying detail for each rollup code. The Detail view shows the report at a detailed level. The Unit view groups balances into a single line for each unit in the sub-consolidation or consolidation.
- The Pre-tax, State, and FBOS options determine the rate that should be applied to temporary differences. Either the default unit rates or the rates that were entered to override the unit rate for a specific line item are applied. Either the State+FBOS or the Fed+FBOS option displays, depending on the Federal Benefit of State dataset parameter that is selected.
- The All, Current,and Non-current options allow the report to be filtered by balance sheet status.
- The Contracted, Expanded (balance sheet), and Expanded (income statement) options allow you to view beginning balances, period change, and ending balances in different ways. The balance sheet view can display both pre and post rate, while the income statement view only displays when a rate option is selected. Rate effected views support the Deferred Tax Asset/Liability when Expanded (balance sheet) is selected or the Deferred Tax Expense and CTA when Expanded (income statement) is selected. User-defined columns that display in the Expanded views are defined in the Manage Deferred Rollforwards screen in the Administration area.

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- Any single column can be expanded to see underlying unit-by-unit data by selecting Brkout. Expanded results either display on the screen or export to an Excel file, depending on the version and parameter settings.

Line by Line

- Temporary Differences: Data Entry > Temporary Differences - Tax Basis, Temporary Differences - Book/Tax Basis, State Temporary Differences - Tax Basis, and State After Apportionment Temporary Differences - Tax Basis.
- NOL Reclass: Data Entry > NOL Temporary Differences - Tax Basis.
- After Tax Temporary Differences: Data Entry > After Tax Temporary Differences - Tax Basis, After Tax Temporary Differences - Book/Tax Basis, and State After Tax Temporary Differences - Tax Basis.

Column by Column

- Beginning Balance: Beginning balances are typically populated by rolling over balances from prior periods. Amounts populate in the Beginning Balance field in Data Entry > Unit > Temporary Differences - Tax Basis, Temporary Differences - Book/Tax Basis, NOL Temporary Differences - Tax Basis, After Tax Temporary Differences - Tax Basis, and After Tax Temporary Differences - Book/Tax Basis, and Data Entry > State > State Temporary Differences - Tax Basis, State After Apportionment Temporary Differences - Tax Basis, and State After Tax Temporary Differences - Tax Basis.
- Rate Change: When balances are rate effected, the system automatically adjusts beginning balances to accommodate for any change in the deferred rate and any change to the foreign exchange rate. The difference needed to adjust the beginning balance that was rated using the beginning deferred rate and the ending deferred rate impacts the deferred tax expense. The currency translation adjustment needed to adjust the beginning balances for a change in the foreign exchange rate does not impact the deferred tax expense. It is treated as an equity item. View the report in Expanded (income statement) to display the components of the CTA calculation.
- Change Columns: The columns that explain the change in deferred balances are user-defined in the Manage Deferred Rollforward section. Each tag and item can be defined to up to 15 columns.
- Adjusted Beginning Balance: A sub-total column can be inserted in the report to define adjusted beginning balances. There are several options, depending on the version and parameter settings.
- Ending Balance: Total of beginning balances and all items that occurred during the period.

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Expected Deferred Rate

Reporting Levels:			
		Sub-consolidation	Consolidation
Control Center Configurable Options:			
Dataset	Unit		Sub-consolidation	
Source Data:			
State Details			
Available Views:			
N/A			

The Expected Deferred Rate (State Summary) report in the Provision and Interim datasets displays the state expected deferred tax rate for units that have states with active records. The expected deferred rate is computed by multiplying each state's ending deferred rate times the ending apportionment factor. The rate does not take into consideration the federal deductibility percentage. This report is activated by adding the system parameter. To activate the Expected Deferred Rate functionality, an Administrator needs to add the following system parameter in Administration > System > Manage Configurations. In the Reporting area, for the State Level, Add Expected Deferred Report. 1=Yes and 0=No

Provision Items
State Ending Deferred Rate

Report Views
Defaults to a detailed view.

Line by Line
For each unit in the sub-consolidation/consolidation, there is a line for each state.

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State Estimated Payments

Reporting Levels:				
		Sub-consolidation	Consolidation	
Control Center Configurable Options:				
Dataset	Unit	SState	Sub-consolidation	Currency
Source Data:				
All Data Entry Screens				
Available Views:				
payment breakout				

The State Estimated Payments Summary report in the Estimated Payments datasets displays only in the consolidated and sub-consolidated levels.

Provision Items
Payment Amount

Report Views
- Default is the only available view.
- The Payment breakout option on sub-consolidated and consolidated reports details the unit-by-unit State Est Pymt report breakout.

Line by Line
Unit-by-Unit and State-by-State Summary of State Est Pymt by either I - Income Tax or F-Franchise Tax.

Forecast State Rate

Reporting Levels:				
Unit	Filing Group	Sub-consolidation	Consolidation	
Control Center Configurable Options:				
Dataset	Unit	State	Sub-consolidation	Currency
Source Data:				
Forecast - Data Entry Screens				
Available Views:				
Foreign-Domestic / Unit Breakout Q1-Q2 Variance / Q2-Q3 Variance View Overview / View Summary / View Detail				

The Forecast State Rate report in the Interim dataset displays an overview of the calculation of the State Forecast rate. It uses information entered for each component in the Forecast section. The rate calculated in this report carries over to the Tax Provision report in the Interim dataset.

Provision Items
- Total Tax Provision
- Forecast Effective Tax Rate

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Report Views

- Defaults to the Foreign-Domestic and Summary views.
- Unit Breakout: Displays the underlying unit-by-unit column detail.
- Q1-Q2 Variance: Displays a comparison of the total forecasted rate at Quarter 2 with Quarter 1. The Q2-Q3 Variance view displays a comparison of the total forecasted rate at Quarter 3 with Quarter 2
- View Overview: Rolls up the report to display the Pre-Tax Book Income - Annual Estimate, the Total Tax Provision, and the Forecasted Rate for Federal and State information.
- View Summary: Displays the report with component level information.
- View Detail: Displays the report with line-by-line level information.

Line by Line

- Pre-Tax Book Income - Annual Estimate: Data Entry > Forecast > Federal > Interim Unit Details.
- Permanent Differences Includable for State: Data Entry > Forecast > Federal > Permanent Differences and InterCompany Transaction Entry.
- Modifications: Data Entry > Forecast > State > State Permanent Differences.
- Temporary Differences Includable for State: Data Entry > Forecast > Federal > Temporary Differences - Tax Basis.
- Weighted Allocable Income: Sum of Pre-Tax Book Income- Annual Estimate, Permanent Differences, and Temporary Differences weighted by the number of states activated.
- Total Allocable Income All States: Sum of Pre-Tax Book Income- Annual Estimate, Permanent Differences, and Temporary Differences.
- Apportionment Rate: Data Entry > Forecast > State > State Details.
- Apportioned Income (Pre-NOL): Allocable Income times Apportionment Rate
- NOLs: Data Entry > Forecast > State > State After Apportionment Temporary Differences - Tax Basis.
- Apportionable Income: Sum of Apportioned Income (Pre-NOL) and NOLs.
- State Tax Rate:Data Entry > Forecast > State > State Details. Displays only at the Unit reporting level.
- Tax Before Credits: Apportionable Income times State Tax Rate.
- After Tax State Temporary Differences: Data Entry > Forecast > Federal > State After Tax Temporary Differences - Tax Basis.
- Cash State Tax Adjustments: Data Entry > Forecast > State > State Tax Adjustments. Only "cash" items with codes that do not start with NC_.
- Non-Cash State Tax Adjustments: Data Entry > Forecast > State > State Tax Adjustments. Only "non-cash" items with codes that start with NC_.
- Current State Provision: Tax Before Credits, After Tax State Temporary Differences, Cash State Tax Adjustments, and Non-Cash State Tax Adjustments.
- Deferred State Tax Provision: Begin Deferred Tax Per B/S plus Bal Sheet Only Adjustment minus Ending Deferred Tax Per B/S plus CTA and Deferred Provision Only lines.
- State Equity Adjustment: Data Entry > Forecast > Permanent Differences. Reversal of the impact to the current provision for Equity Adjustment Permanent Differences.
- Total State Tax Provision: Sum of the Total Current State Provision, Deferred State Tax Provision, and State Equity Adjustment lines.
- State Forecasted Rate: Total State Tax Provision divided by Pre-Tax Book Income - Annual Estimate.

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STATE

State level reports are on a single state level based on the state selected in the Navigator for a dataset.

Tax Provision

Reporting Levels:			
Unit		Sub-consolidation	Consolidation
Control Center Configurable Options:			
Dataset	Unit	Sub-consolidation	Currency
Source Data:			
All Data Entry Screens			
Available Views:			
Unit Breakout / Unit Breakout Comparison			

The Tax Provision (State) report in the Provision dataset displays the state tax provision calculations for the state selected in the Control Center. Supporting detail for calculations can be viewed on separate reports.

Provision Items
- Current State Tax Expense
- Deferred State Tax Expense
- State Equity Offset to Current Expense
- Total State Tax Provision

Report Views
- Defaults to a detail view.
- Selecting Unit breakout generates an Excel spreadsheet that details the unit-by-unit underlying calculations for the state's provision expenses.

Note: The Total Effective Tax Rate does not tie to the Effective Tax Rate report and the mix of Federal deducibility causes this report to not tie to other reports.

- The Unit breakout comparison view option allows you to create a side-by-side comparison of two datasets. The result is a total and unit-by-unit variance report. It displays on the screen or exports to an Excel file, depending on the version and parameter settings.

Line by Line
- Pre-Tax Book Income: Data Entry> Federal > Unit Details > PTBI.
- Permanent Differences includable for State: Data Entry > Federal > Permanent Differences and InterCompany Transaction Entry, where includable status is Yes.
- Modifications: Data Entry > State > State Permanent Differences.
- Temporary Differences includable for State: Data Entry > Federal > Temporary Differences - Tax Basis and Temporary Differences - Book/Tax Basis, where includable status is Yes. Only amounts entered as Activity. Deferred Only and Balance Sheet Only entries do not impact the current tax provision calculation.
- Temporary Difference Adjustments: Data Entry > State > State Temporary Differences - Tax Basis. Only amounts entered as Activity. Deferred Only and Balance Sheet Only entries do not impact the current tax provision calculation.
- Allocable Income: Sum of Pre-Tax Book Income, Permanent Differences includable for State,

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Modifications, Temporary Differences includable for State, and Temporary Difference Adjustments lines.

- State Apportionment Percentage: Data Entry > State > State Details. Only displays at the Unit level. To view this line in the consolidated or sub-consolidated level, select Unit breakout.
- Apportioned Income Pre-NOL: Allocable Income line times State Apportionment Percentage line.
- NOLs: Data Entry > State > State After Apportionment Temporary Differences - Tax Basis.
- Apportioned Income: Sum of Apportioned Income Pre-NOL and NOLs lines.
- State Tax Rate: Data Entry > State > State Details. Displays only at the Unit level. To view this line in the consolidated or sub-consolidated level, select Unit breakout.
- Tax Before Credits: Apportioned Income line times the current State Tax Rate line.
- After Tax State Temporary Differences: Data Entry > State > State After Tax Temporary Differences - Tax Basis. Only amounts entered as Activity. Deferred Only and Balance Sheet Only entries do not impact the current tax provision calculation.
- Cash Tax Adjustments: Data Entry > State > State Tax Adjustments. Only "cash" items with codes that do not start with NC_.
- Cash Provision: Sum of Tax Before Credits, After Tax State Temporary Differences and Cash Tax Adjustments.
- Non-Cash Tax Adjustments: Data Entry > State > State Tax Adjustments. Only "non-cash" items with codes that start with NC_.
- Current State Provision: Sum of Cash Provision and Non-Cash Tax Adjustments.
- Begin Deferred Tax Per B/S: The Total Beginning Balance column of the Deferred Balances report with the State view option.
- Balance Sheet Only Adjustment: Data Entry > Federal > Temporary Differences - Tax Basis, Temporary Differences - Book/Tax Basis, NOL Temporary Differences - Tax Basis plus Data Entry > State > State Temporary Differences - Tax Basis times the appropriate rates and apportionment Percentage plus Data Entry > State > State After Apportionment Temporary Differences - Tax Basis times the appropriate rates plus Data Entry > Federal > After Tax Temporary Differences - Tax Basis and After Tax Temporary Differences - Book/Tax Basis plus Data Entry > State > State After Tax Temporary Differences - Tax Basis. Only amounts entered as Balance Sheet Only entries do not impact the current tax provision calculation.
- Ending Deferred Tax Per B/S: The Total Ending Balance column of the Deferred Balances report with the State view option.
- CTA: The Total CTA column of the Deferred Balances report with State or State+FBOS and Expanded (income statement) view options.
- Deferred Provision Only: Data Entry > State > State Details.
- Deferred Tax Provision: Begin Deferred Tax Per B/S plus Bal Sheet Only Adjustment minus Ending Deferred Tax Per B/S plus CTA and Deferred Provision Only lines.
- Equity Adjustment: Data Entry > Federal > Permanent Differences. Reversal of the impact to the current provision for Equity Adjustment Permanent Differences.
- Total State Provision: Sum of the Total Current Provision, Deferred Tax Provision, and Equity Adjustment lines.

Legacy Tax Provision

Reporting Levels:				
Unit		Sub-consolidation	Consolidation	
Control Center Configurable Options:				
Dataset	Unit		Sub-consolidation	Currency
Source Data:				
All Data Entry Screens				

Available Views:
Unit Breakout

The Legacy Tax Provision (State) report in the Provision dataset displays state tax provision calculations for the state selected in the Control Center. Supporting detail for calculations can be viewed on separate reports.

Provision Items

- Current State Tax Expense
- Deferred State Tax Expense
- State Equity Offset to Current Expense
- Total State Tax Provision

Report Views

- Defaults to a detail view.
- Selecting Unit breakout generates an Excel spreadsheet that details unit-by-unit underlying calculations for the state's provision expenses.

Line by Line

- Federal Taxable Income: Federal Taxable Income Post-NOL line from the Federal Tax Provision report. In the consolidated and sub-consolidated views, each unit must have the state record activated in order to include the unit's Federal Taxable Income in the state level report. If the record has not been activated, there is a difference in the two reports. The state does not have to have a tax rate or apportionment.
- Backout: Permanent Differences not includable for State: Data Entry > Unit > Permanent Differences and InterCompany Transaction Entry, where includable status is No.
- Backout: Temporary Differences includable for State: Data Entry > Unit > Temporary Differences - Tax Basis and Temporary Differences - Book/Tax Basis, where includable status is No. Only amounts entered as Activity. Deferred Only and Balance Sheet Only entries do not impact the current tax provision calculation.
- Add-back: Deductible State Tax: Deductible State Tax line from the Federal Tax Provision report .
- Adjusted Federal Taxable Income: Sum of Federal Taxable Income, Backout: Permanent Differences not includable for State, Backout: Temporary Differences includable for State, and Add-back: Deductible State Tax.
- Modifications: Data Entry > State > State Permanent Differences.
- Temporary Difference Adjustments: Data Entry > State > State Temporary Differences - Tax Basis. Only amounts entered as Activity. Deferred Only and Balance Sheet Only entries do not impact the current tax provision calculation.
- Allocable Income: Sum of Adjusted Federal Taxable Income, Modifications, and Temporary Difference Adjustments lines.
- State Apportionment Percentage: Data Entry > State > State Details. Only displayed at the Unit level. To view this line in the consolidated or sub-consolidated level, select Unit breakout.
- Apportioned Income Pre-NOL: Allocable Income line times State Apportionment Percentage line.
- NOLs: Data Entry > State > State After Apportionment Temporary Differences - Tax Basis.
- Apportioned Income: Sum of Apportioned Income Pre-NOL and NOLs lines.
- State Tax Rate: Data Entry > State > State Details. Only displays at the Unit level. To view this line in the consolidated or sub-consolidated level, select Unit breakout.
- Tax Before Credits: Apportioned Income line times the current State Tax Rate line.
- After Tax State Temporary Differences: Data Entry > State > State After Tax Temporary Differences - Tax Basis. Only amounts entered as Activity. Deferred Only and Balance Sheet

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Only entries do not impact the current tax provision calculation.

- Cash Tax Adjustments: Data Entry > State > State Tax Adjustments. Only "cash" items with codes that do not start with NC_.
- Cash Provision: Sum of Federal Tax - Tax Before Credits, After Tax State Temporary Differences, and Cash Tax Adjustments.
- Non-Cash Tax Adjustments: Data Entry > State > State Tax Adjustments. Only "non-cash" items with codes that start with NC_.
- Current State Provision: Sum of Cash Provision and Non-Cash Tax Adjustments.
- Begin Deferred Tax Per B/S: The Total Beginning Balance column of the Deferred Balances report with the State view option.
- Bal Sheet Only Adjustment: Data Entry > Unit > Temporary Differences - Tax Basis, Temporary Differences - Book/Tax Basis, NOL Temporary Differences - Tax Basis plus Data Entry > State > State Temporary Differences - Tax Basis times the appropriate rates and apportionment percentage plus Data Entry > State > State After Apportionment Temporary Differences - Tax Basis times the appropriate rates plus Data Entry > Unit > After Tax Temporary Differences - Tax Basis and After Tax Temporary Differences - Book/Tax Basis plus Data Entry > State > State After Tax Temporary Differences - Tax Basis. Only amounts entered as Balance Sheet Only entries do not impact the current tax provision calculation.
- Ending Deferred Tax Per B/S: The Total Ending Balance column of the Deferred Balances report with the State view option.
- CTA: The Total CTA column of the Deferred Balances report with the State or State+FBOS and Expanded (income statement) view options.
- Deferred Provision Only: Data Entry> State> State Details.
- Deferred Tax Provision: Begin Deferred Tax Per B/S plus Bal Sheet Only Adjustment minus Ending Deferred Tax Per B/S plus CTA and Deferred Provision Only lines.
- Equity Adjustment: Data Entry > Unit > Permanent Differences. Reversal of the impact to the current provision for Equity Adjustment Permanent Differences.
- Total State Provision: Sum of the Total Current Provision, Deferred Tax Provision, and Equity Adjustment lines.

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Deferred Balances

Reporting Levels:			
Unit		Sub-consolidation	Consolidation

Control Center Configurable Options:				
Dataset	Unit		Sub-consolidation	Currency

Source Data:
Unit Details, State Details, State Temporary Differences, State After Tax Temporary Differences, State NOL Temporary Differences, State After Apportionment Temporary Differences

Available Views:
Custom Rollups Summary / Hybrid / Detail / Unit Pre-Tax / Pre-Tax post-app State / FBOS / state/fed+FBOS All / current / non-current Contracted / expanded (balance sheet) / expanded (income statement)

The Deferred Balances (State) report in the Provision and Interim datasets displays the beginning and ending cumulative temporary difference balances. When it is expanded, it shows the amounts that made up the change. The default view is pre-tax. Balances can also display at various tax effected levels by selecting options in the upper right corner.

Note: The State name displays in the report's header.

Provision Items

- State Deferred Tax Expense
- State Deferred Tax Asset/Liability
- Currency Translation Adjustment (CTA)

Report Views

- Defaults to the pre-tax and contracted view of the report details.
- Rollups are user-defined groupings that allow detail-level component data to be consolidated and rolled up to a higher level. Creating and managing rollups for the report occurs in the Administration area. For example, a Rollup may assist in generating the footnote, while another may explain the results for management reporting.
- The Summary, Hybrid, Detail, and Unit options display either rate effected or pre-tax balances with various levels of detail. To view the summary, first select a rollup code, then select Summary. The Hybrid view displays both rollup sub-totals and the underlying detail for each rollup code. The Detail view shows the report at a detailed level. The Unit view groups balances into a single line for each unit in the sub-consolidation or consolidation.
- The Pre-tax, State, and FBOS options determine the rate that should be applied to temporary differences. Either the default unit rates or the rates that were entered to override the unit rate for a specific line item are applied. Either the State+FBOS or the Fed+FBOS option displays, depending on the Federal Benefit of State dataset parameter that is selected.
- The All, Current,and Non-current options allow the report to be filtered by balance sheet status.
- The Contracted, Expanded (balance sheet), and Expanded (income statement) options allow you to view beginning balances, period change, and ending balances in different ways. The balance sheet view can display both pre and post rate, while the income statement view only displays when a rate option is selected. Rate effected views support the Deferred Tax Asset/ Liability when Expanded (balance sheet) is selected or the Deferred Tax Expense and CTA

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when Expanded (income statement) is selected. User-defined columns that display in the Expanded views are defined in the Manage Deferred Rollforwards screen in the Administration area.
- Any single column can be expanded to see underlying unit-by-unit data by selecting Brkout. Expanded results either display on the screen or export to an Excel file, depending on the version and parameter settings.

Line by Line
- Temporary Differences: v > Temporary Differences - Tax Basis, Temporary Differences - Book/Tax Basis, State Temporary Differences - Tax Basis, and State After Apportionment Temporary Differences - Tax Basis.
- NOL Reclass: Data Entry > NOL Temporary Differences - Tax Basis.
- After Tax Temporary Differences: Data Entry > After Tax Temporary Differences - Tax Basis, After Tax Temporary Differences - Book/Tax Basis, and State After Tax Temporary Differences - Tax Basis.

Column by Column
- Beginning Balance: Beginning balances are typically populated by rolling over balances from prior periods. Amounts populate in the Beginning Balance field in Data Entry > Unit > Temporary Differences - Tax Basis, Temporary Differences - Book/Tax Basis, NOL Temporary Differences - Tax Basis, After Tax Temporary Differences - Tax Basis, and After Tax Temporary Differences - Book/Tax Basis, and Data Entry > State > State Temporary Differences - Tax Basis, State After Apportionment Temporary Differences - Tax Basis, and State After Tax Temporary Differences - Tax Basis.
- Rate Change: When balances are rate effected, the system automatically adjusts beginning balances to accommodate for any change in the deferred rate and any change to the foreign exchange rate. The difference needed to adjust the beginning balance that was rated using the beginning deferred rate and the ending deferred rate impacts the deferred tax expense. The currency translation adjustment needed to adjust the beginning balances for a change in the foreign exchange rate does not impact the deferred tax expense. It is treated as an equity item. View the report in Expanded (income statement) to display the components of the CTA calculation.
- Change Columns: The columns that explain the change in deferred balances are user-defined in the Manage Deferred Rollforward section. Each tag and item can be defined to up to 15 columns.
- Adjusted Beginning Balance: A sub-total column can be inserted in the report to define adjusted beginning balances. There are several options, depending on the version and parameter settings.
- Ending Balance: Total of beginning balances and all items that occurred during the period.

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Payable Rollforward

Reporting Levels:				
Unit		Sub-consolidation	Consolidation	
Control Center Configurable Options:				
Dataset	Unit		Sub-consolidation	Currency
Source Data:				
Provision Calculations, Payable Entry				
Available Views:				
Fed Only / State Only Year-Unit-Jurisdiction-Bucket / Year-Jurisdiction Type / Unit-Jurisdiction-Year / Jurisdiction Type-Jurisdiction-Year / Year-Bucket				

The Payable Rollforward (State) report in the Provision and Interim datasets displays the taxes payable for the units in the dataset or sub-consolidation selected in the Control Center. Supporting detail for calculations can be viewed on separate reports.

Provision Items
Total Current Tax Provision

Report Views
Defaults to a Year-Unit- Jurisdiction-Bucket view of Federal and State balances.

Line by Line
- Depending on the view selected, the lines can be Year, Unit, or Jurisdiction Type.
- State Only displays payable entries in the State or user-defined Jurisdiction section.
- Year-Unit-Jurisdiction-Bucket sorts payable data on Fiscal Year, then Unit, then Jurisdiction, and then Payable Bucket.
- Year-Jurisdiction Type sorts payable data on Fiscal Year, then Jurisdiction type.
- Jurisdiction Type-Jurisdiction-Year sorts payable data on Jurisdiction type, then Jurisdiction, and then Fiscal Year.
- Year-Bucket sorts payable data on Fiscal Year, then Payable Bucket.

Column by Column
- Fiscal Year: The Fiscal Year selected in the Payable Entry screen.
- Unit Code/Unit Name: The Unit in which the Payable Entry was made.
- Jurisdiction: The Jurisdiction (Federal, State, or user-defined jurisdiction) in which the Payable Entry was made.
- Bucket: The Payable Bucket selected in the Payable Entry screen.
- Jurisdiction Type: Amounts are classified as Federal or State, depending on the Unit in which the Payable Entry was made.
- Beginning Balances: Amounts in the Payable Entry screen for the years before the dataset year.
- Transaction Amounts by Rollup: Each payable transaction has an assigned payable rollup. Amounts are filtered into columns by rollup code.
- Ending Balances: Sum of Beginning Balances and Transaction Amounts by Rollup.

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Payable Detail

Reporting Levels:			
Unit		Sub-consolidation	Consolidation

Control Center Configurable Options:				
Dataset	Unit		Sub-consolidation	Currency

Source Data:
Provision Calculations, Payable Entry

Available Views:
Fed Only / State Only Txn Types Totals / Txn Types Unit Breakout / Txn Types Current and Prior years / Txn Types Current and Prior years Unit Breakout / Txn Types Current and Prior years Bucket Breakout

The Payable Detail (State) report in the Provision and Interim datasets displays taxes payable detail for units in the dataset or sub-consolidation selected in the Control Center. Supporting detail for calculations can be viewed on separate reports.

Provision Items
Total Current Tax Provision

Report Views
- Defaults to a view of Federal and State balances filtered and sub-totalled by Transaction Types.
- State Only displays payable entries in the State or user-defined Jurisdiction section.
- Txn Types Totals displays payable data by Transaction Types.
- Txn Types Unit Breakout displays the payable data by Transaction Types broken out by Unit.
- Txn Types Totals displays payable data by Transaction Types broken out by Current year and Prior year.
- Txn Types Totals displays payable data by Transaction Types broken out by Current year and Prior year broken out by Unit.
- Txn Types Totals displays payable data by Transaction Types broken out by Current year and Prior year broken out by Bucket.

Line by Line
- Beginning Balances: Amounts in the Payable Entry screen for the years before the dataset year.
- Transaction Amounts by Rollup: Each payable transaction has an assigned payable rollup. Amounts are filtered and sub-totalled by rollup code.
- Ending Balances: Sum of Beginning Balances and Transaction Amounts by Rollup.
- Current Year and Prior Years: Depending on the view of the report, a Total for current and prior years, or the Current Year's data appears on the top and the Prior Year's data on the bottom of the report.

Column by Column
- Totals: All entries made in the Payable Entry screen for the Unit, Sub-Consolidation, or Consolidation selected in the Control Center.
- Unit Breakout: Payable Entry amounts broken out by Unit and totalled.
- Bucket: Payable Entry amounts broken out by the Payable Bucket assigned to each entry.

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Tax Provision - Estimated Payments

Reporting Levels:			
Unit		Sub-consolidation	Consolidation

Control Center Configurable Options:				
Dataset	Unit		Sub-consolidation	Currency

Source Data:
All Data Review Screens

Available Views:
N/A

The Tax Provision (State) report in the Estimated Payments dataset displays state tax provision calculations for the state selected in the Control Center. Supporting detail for the calculations can be viewed on separate reports.

Provision Items

- Current State Tax Expense

Report Views

- Defaults to a detail view of the report.

Line by Line

- Pre-Tax Book Income: Data Entry > Unit > Unit Details > PTBI.
- Permanent Differences includable for State: Data Entry > Unit > Permanent Differences and InterCompany Transaction Entry, where includable status is Yes.
- Modifications: Data Review > State > State Permanent Differences.
- Temporary Differences includable for State: Data Entry > Unit > Temporary Differences - Tax Basis and Temporary Differences - Book/Tax Basis where includable status is Yes. Only amounts entered as Activity. Deferred Only and Balance Sheet Only entries do not impact the current tax provision calculation.
- Temporary Difference Adjustments: Data Entry > State > State Temporary Differences - Tax Basis. Only amounts entered as Activity. Deferred Only and Balance Sheet Only entries do not impact the current tax provision calculation.
- Allocable Income: Sum of Pre-Tax Book Income, Permanent Differences includable for State, Modifications, Temporary Differences includable for State and Temporary Difference Adjustments lines.
- State Apportionment Percentage: Data Entry > State > State Details. Displays only at the Unit level. To view this line in the consolidated or sub-consolidated level, select Unit breakout.
- Apportioned Income Pre-NOL: Allocable Income line times State Apportionment Percentage line.
- NOLs: Data Entry > State > State After Apportionment Temporary Differences - Tax Basis.
- Apportioned Income: Sum of Apportioned Income Pre-NOL and NOLs lines.
- State Tax Rate: Data Entry > State > State Details. Displays only at the Unit level. To view this line in the consolidated or sub-consolidated level, select Unit breakout.
- Tax Before Credits: Apportioned Income line times the current State Tax Rate line.
- After Tax State Temporary Differences: Data Entry > State > State After Tax Temporary Differences - Tax Basis. Only amounts entered as Activity. Deferred Only and Balance Sheet Only entries do not impact the current tax provision calculation.
- Cash Tax Adjustments: Data Entry > State > State Tax Adjustments. Only "cash" items with codes that do not start with NC_.

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- Cash Provision: Sum of Federal Tax - Tax Before Credits, After Tax State Temporary Differences and Cash Tax Adjustments.
- Non-Cash Tax Adjustments: Data Entry > State > State Tax Adjustments. Only "non-cash" items with codes that start with NC_.
- Current State Provision: Sum of Cash Provision and Non-Cash Tax Adjustments.

Legacy Tax Provision (Estimated Payments)

Reporting Levels:			
Unit		Sub-consolidation	Consolidation

Control Center Configurable Options:				
Dataset	Unit		Sub-consolidation	Currency

Source Data:
All Data Review Screens

Available Views:
Unit Breakout

The Legacy Tax Provision (State) report in the Estimated Payments dataset displays state tax provision calculations for the state selected in the Control Center. Supporting detail for calculations can be viewed on separate reports.

Provision Items

- Current State Tax Expense
- Deferred State Tax Expense
- State Equity Offset to Current Expense
- Total State Tax Provision

Report Views

- Defaults to a detail view.
- Selecting Unit breakout generates an Excel spreadsheet that details unit-by-unit underlying calculations for the state's provision expenses.

Line by Line

- Federal Taxable Income: Federal Taxable Income Post-NOL line from the federal Tax Provision report. In the consolidated and sub-consolidated views, each unit must have the state record activated in order to include its Federal Taxable Income in the state level report. If the record has not been activated, there is a difference in the two reports. The state does not have to have a tax rate or apportionment.
- Backout: Permanent Differences not includable for State: Data Entry > Unit > Permanent Differences and InterCompany Transaction Entry, where includable status is No.
- Backout: Temporary Differences includable for State: Data Entry > Unit > Temporary Differences - Tax Basis and Temporary Differences - Book/Tax Basis, where includable status is No. Only amounts entered as Activity. Deferred Only and Balance Sheet Only entries do not impact the current tax provision calculation.
- Add-back: Deductible State Tax: Deductible State Tax line from the Federal Tax Provision report .
- Adjusted Federal Taxable Income: Sum of Federal Taxable Income, Backout: Permanent Differences not includable for State, Backout: Temporary Differences includable for State, and Add-back: Deductible State Tax.
- Modifications: Data Entry > State > State Permanent Differences.

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- Temporary Difference Adjustments: Data Entry > State > State Temporary Differences - Tax Basis. Only amounts entered as Activity. Deferred Only and Balance Sheet Only entries do not impact the current tax provision calculation.
- Allocable Income: Sum of Adjusted Federal Taxable Income, Modifications, and Temporary Difference Adjustments lines.
- State Apportionment Percentage: Data Entry > State > State Details Only displays at the Unit level. To view this line in the consolidated or sub-consolidated level, select Unit breakout.
- Apportioned Income Pre-NOL: Allocable Income line times State Apportionment Percentage line.
- NOLs: Data Entry> State > State After Apportionment Temporary Differences - Tax Basis.
- Apportioned Income: Sum of Apportioned Income Pre-NOL and NOLs lines.
- State Tax Rate: Data Entry > State > State Details. Displays only at the Unit level. To view this line in the consolidated or sub-consolidated level, select Unit breakout.
- Tax Before Credits: Apportioned Income line times the current State Tax Rate line.
- After Tax State Temporary Differences: Data Entry > State > State After Tax Temporary Differences - Tax Basis. Only amounts entered as Activity. Deferred Only and Balance Sheet Only entries do not impact the current tax provision calculation.
- Cash Tax Adjustments: Data Entry > State > State Tax Adjustments. Only "cash" items with codes that do not start with NC_.
- Cash Provision: Sum of Federal Tax - Tax Before Credits, After Tax State Temporary Differences, and Cash Tax Adjustments.
- Non-Cash Tax Adjustments: Data Entry > State > State Tax Adjustments. Only "non-cash" items with codes that start with NC_.
- Current State Provision: Sum of Cash Provision and Non-Cash Tax Adjustments.

State Estimated Payments

The State Estimated Payments report in the Estimated Payments dataset displays the quarterly estimated payments calculation. There must be data in a Compliance dataset. The Provision dataset can be copied to create the Compliance dataset with the final Provision data. The Unit(s) to be included in the calculation must be designated as Included for Estimated Payments Calc. The information in the Tax Provision - Estimated Payments, the configuration from jurisdiction management, and the dataset's Data Range generate report data. Parameters can change this report view.

Provision Items

- Projected Liability
- Total Payment Due

Report Views

Default is the only available view.

Line by Line

- Cash Provision: Tax Provision - Estimated Payments report Cash Provision line.
- Other Income Tax: Data Entry > Unit > Unit Details > Estimated Payments.
- Adjusted Income Tax: Sum of Cash Provision and Other Income Tax.
- Percentage Cushion: Data Entry > Dataset > Administration > Dataset Parameters cushion parameter can be set by an Administrator.
- Cushioned Income Tax: Adjusted Income Tax times Percentage Cushion.
- Minimum Annual Tax: Data Entry > Dataset > Jurisdiction Mgmt.
- Projected Liability (Greater of Cushioned or Minimum): Higher of Cushioned Income Tax and Minimum Annual Tax lines.
- Q1, Q2, Q3, Q4 Requirement and Extension Payment: Data Entry > Dataset t> Jurisdiction Mgmt rates applied to Projected Liability line.

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- Total Required Liability YTD: Sum of Q1, Q2, Q3, Q4 Requirement and Extension Payment lines.
- PY Overpayment, Q1, Q2, Q3, Q4 Payment:
- Total Payments YTD: Sum of PY Overpayment, Q1, Q2, Q3, and Q4 Payment lines.
- Rounded Payment Due: Total Required Liability (based on the dataset Date Range) minus Total Payments YTD times rounding set by an Administrator in Data Entry > Dataset > Administration> Dataset Parameters rounding parameter.
- Override Calculated Income Payment?: Data Entry > Unit > Unit Details > Estimated Payments .
- Income Payment Override: Data Entry > Unit > Unit Details > Estimated Payments .
- Income Payment Due: Either Rounded Payment Due or Income Payment Override.
- Franchise Payments: Data Entry > Unit > Unit Details > Estimated Payments.
- Total Payment Due: Sum of Income Payment Due and Franchise Payments.

Interim Provision

Reporting Levels:				
Unit		Sub-consolidation	Consolidation	
Control Center Configurable Options:				
Dataset	Unit		Sub-consolidation	Currency
Source Data:				
All Data Entry Screens				
Available Views:				
View Detail / View Summary				

The Interim Provision (State) report in the Interim dataset displays state tax provision calculations for the state selected in the Control Center. Supporting detail for calculations can be viewed on separate reports.

Provision Items

- Current State Tax Expense
- Deferred State Tax Expense
- State Equity Offset to Current Expense
- Total State Tax Provision

Report Views

- Defaults to a detail view.
- Selecting Unit breakout generates an Excel spreadsheet that details the unit-by-unit underlying calculations for the state's provision expenses.
- The Unit breakout comparison view option allows you to create a side-by-side comparison of two datasets. The result is a total and unit-by-unit variance report. It displays on the screen or exports to an Excel file, depending on the version and parameter settings.

Line by Line

- Pre-Tax Book Income: Data Entry > Actual > Federal > Unit Details > PTBI.
- Forecast Rate: Reports > Unit/Consolidated > Forecast Rate.
- PTBI at Forecast Rate: Pre-Tax Book Income times Forecast Rate.
- Permanent Differences includable for State: Data Entry > Actual > Federal > Permanent Differences and InterCompany Transaction Entry, where includable status is Yes.
- Modifications: Data Entry > Actual > State > State Permanent Differences.

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- Temporary Differences includable for State: Data Entry > Actual > Federal > Temporary Differences - Tax Basis, where includable status is Yes. Only amounts entered as Activity. Deferred Only and Balance Sheet Only entries do not impact the current tax provision calculation.
- Temporary Difference Adjustments: Data Entry > Actual > State > State Temporary Differences - Tax Basis. Only amounts entered as Activity. Deferred Only and Balance Sheet Only entries do not impact the current tax provision calculation.
- Discretes pre Rate: Permanent Differences includable for State, Modifications, Temporary Differences includable for State and Temporary Difference Adjustments lines.
- State Apportionment Percentage: Data Entry > Actual > State > State Details. Displays only at the Unit level.
- Apportioned Discretes Pre-NOL: Discretes pre Rate line times State Apportionment Percentage line.
- NOLs: Data Entry > Actual > State > State After Apportionment Temporary Differences - Tax Basis.
- Total Apportioned Discretes: Sum of Apportioned Discretes Pre-NOL and NOLs lines.
- State Tax Rate: Data Entry > Actual > State > State Details. Displays only at the Unit level.
- Tax Before Credits: Total Apportioned Discretes line times the current State Tax Rate line.
- After Tax State Temporary Differences: Data Entry > Actual > State > State After Tax Temporary Differences - Tax Basis. Only amounts entered as Activity. Deferred Only and Balance Sheet Only entries do not impact the current tax provision calculation.
- Cash Tax Adjustments: Data Entry > Actual > State > State Tax Adjustments. Only "cash" items with codes that do not start with NC_.
- Cash Discretes: Sum of Tax Before Credits, After Tax State Temporary Differences - Tax Basis and Cash Tax Adjustments.
- Non-Cash Tax Adjustments: Data Entry > Actual > State > State Tax Adjustments. Only "non-cash" items with codes that start with NC_.
- Current State Provision: Sum of Cash Provision and Non-Cash Tax Adjustments.
- Begin Deferred Tax Per B/S: The Total Beginning Balance column of the Deferred Balances report with the State view option.
- Bal Sheet Only Adjustment: Data Entry > Actual > Federal > Temporary Differences - Tax Basis, NOL Temporary Differences - Tax Basis plus Data Entry > Actual > State > State Temporary Differences - Tax Basis times the appropriate rates and apportionment Percentage plus Data Entry > Actual > State > State After Apportionment Temporary Differences - Tax Basis times the appropriate rates plus Data Entry > Actual > Federal > After Tax Temporary Differences - Tax Basis plus Data Entry > Actual > State > State After Tax Temporary Differences - Tax Basis. Only amounts entered as Balance Sheet Only entries do not impact the current tax provision calculation.
- Ending Deferred Tax Per B/S: The Total Ending Balance column of the Deferred Balances report with the State view option.
- CTA: The Total CTA column of the Deferred Balances report with State or State+FBOS and Expanded (income statement) view options.
- Deferred Provision Only: Data Entry > Actual > State > State Details.
- Deferred Tax Provision: Begin Deferred Tax Per B/S plus Bal Sheet Only Adjustment minus Ending Deferred Tax Per B/S plus CTA and Deferred Provision Only lines.
- Equity Adjustment: Data Entry > Actual > Federal > Permanent Differences. Reversal of the impact to the current provision for Equity Adjustment Permanent Differences.
- Total State Tax Provision: Sum of the Total Current Provision, Deferred Tax Provision and Equity Adjustment lines.

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PAYABLE

Payable Rollforward

Reporting Levels:			
Unit	Filing Group	Sub-consolidation	Consolidation

Control Center Configurable Options:				
Dataset	Unit		Sub-consolidation	Currency

Source Data:
Provision Calculations, Payable Entry

Available Views:
Fed Only / State Only Year-Unit-Jurisdiction-Bucket / Year-Jurisdiction Type / Unit-Jurisdiction-Year / Jurisdiction Type-Jurisdiction-Year / Year-Bucket/ Year - Bucket Breakout with Rollups

Example: Year - Bucket Breakout with Rollups allows you to view each years bucket and the Breakout by Bucket.



The Payable Rollforward report for Provision and Interim datasets displays the taxes payable for a unit or sub-consolidation selected in the Control Center. Supporting detail for calculations can be viewed on separate reports.

Provision Items

- Total Current Tax Provision

Report Views

- Defaults to a Year-Unit-Jurisdiction-Bucket view of the report for the Federal and State balances.

Line by Line

- Depending on the view selected, lines can be Year, Unit, or Jurisdiction Type.
- Fed Only: Displays payable entries in the Federal section.
- State Only: Displays payable entries in the State or user-defined Jurisdiction section.
- Year-Unit-Jurisdiction-Bucket: Sorts payable data on Fiscal Year, then Unit, then Jurisdiction, then Payable Bucket.
- Year-Jurisdiction Type: Sorts payable data on Fiscal Year, then Jurisdiction type.
- Unit-Jurisdiction-Year: Sorts payable data on Unit, then Jurisdiction, then Fiscal Year.
- Jurisdiction Type-Jurisdiction-Year: Sorts payable data on Jurisdiction type, then Jurisdiction, then Fiscal Year.
- Year-Bucket: Sorts payable data on Fiscal Year, then Payable Bucket.

Column by Column

- Fiscal Year: The Fiscal Year selected in the Payable Entry screen.
- Unit Code/Unit Name: The Unit where the Payable Entry was made.
- Jurisdiction: The Jurisdiction (Federal, State, or user-defined jurisdiction) where the Payable Entry was made.
- Bucket: The Payable Bucket selected in the Payable Entry screen.
- Jurisdiction Type: Amounts are classified as either Federal or State, depending on the Unit where the Payable Entry was made.
- Beginning Balances: Amounts in the Payable Entry screen for the years before the dataset year.
- Transaction Amounts by Rollup: Each payable transaction has an assigned payable rollup. Amounts are filtered into columns by rollup code
- Ending Balances: Sum of Beginning Balances and Transaction Amounts by Rollup.

The Payable Rollforward

Payable Detail

Reporting Levels:			
Unit	Filing Group	Sub-consolidation	Consolidation
Control Center Configurable Options:			
Dataset	Unit		Sub-consolidation	Currency
Source Data:			
Provision Calculations, Payable Entry			
Available Views:			
Fed Only / State Only Txn Types Totals / Txn Types Unit Breakout / Txn Types Current and Prior years / Txn Types Current and Prior years Unit Breakout / Txn Types Current and Prior years Bucket Breakout			

The Payable Detail report for Provision and Interim datasets taxes payable detail for a unit or sub-consolidation selected in the Control Center. Supporting detail for calculations can be viewed on separate reports.

Provision Items

- Total Current Tax Provision

Report Views

- Defaults to a view of Federal and State balances filtered and sub-totalled by Transaction Types.
- Fed Only: Displays payable entries in the Federal section.
- State Only: Displays payable entries in the State or user-defined Jurisdiction section.
- Txn Types Totals: Displays payable data by Transaction Types.
- Txn Types Unit Breakout: Displays payable data by Transaction Types broken out by Unit.
- Txn Types Current and Prior years: Displays payable data by Transaction Types broken out by Current year and Prior year.
- Txn Types Current and Prior years Unit Breakout: Displays payable data by Transaction Types broken out by Current year and Prior year broken out by Unit.
- Txn Types Current and Prior years Bucket Breakout: Displays payable data by Transaction Types broken out by Current year and Prior year broken out by Bucket.

Line by Line

- Beginning Balances: Amounts in the Payable Entry screen for the years before the dataset

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year.

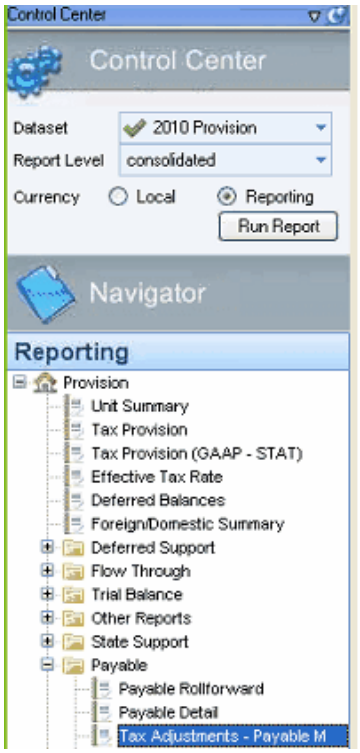
- Transaction Amounts by Rollup: Each payable transaction has an assigned payable rollup. Amounts are filtered and sub-totalled by rollup code.
- Ending Balances: Sum of Beginning Balances and Transaction Amounts by rollup.
- Current Year and Prior Years: Depending on the view of the report either a Total for current and prior years, or the Current Year's data appears on the top and the Prior Year's data on the bottom of the report.

Column by Column

- Totals: All entries made in the Payable Entry screen for the Unit, Sub-Consolidation, or Consolidation selected in the Control Center.
- Unit Breakout: Payable Entry amounts are broken out by Unit and totalled.
- Bucket: Payable Entry amounts are broken out by the Payable Bucket assigned to each entry.

Tax Adjustments Payable Mapping Report

In version 8.0, a **Tax Adjustments Payable Mapping Report** enables the **Read/Write** user to view the adjustments configured by the Admin. The report allows the **Read/Write** user to understand how NC_ Tax Adjustments will be posted within the payable.



Tax Adjustment to Payable Mapping Report

2010 Provision, Acme Incorp

Tax Adjustment				Payable			
Adjustment Type	Code	Description	Source	Fiscal Year	Txn Type	Txn Bucket	Source
State	NC_RTP_2009_Perm	RTP Perm	I	2009	AREF	FIN48	I

JOURNAL ENTRY

Reporting Levels:			
Unit	Filing Group	Sub-consolidation	Consolidation
Control Center Configurable Options:			
Dataset	Unit		Sub-consolidation	Currency
Source Data:			

Provision Expense
Available Views:
expand / contract

The Journal Entry report section for Provision and Interim datasets displays the default Provision Journal Entry (old) report.

Note: You can also view journal entry (JE) reports with configurable JE or custom JE functionality.

Report Views

- Defaults to a contracted view of the simple journal entry report with eight columns: Federal Current Provision Difference, Federal Deferred Provision Difference, Federal Deferred Bal Difference, State Current Provision Difference, State Deferred Provision Difference, State Deferred Provision Difference, Federal Liability Bal Difference and State Liability Bal Difference.
- Select the Expand view to display underlying Book amounts and components that make up the report.

Line by Line

There is a line for each unit in the sub-consolidation/consolidation.

Column by Column

- Federal Current Provision Difference: ONESOURCE Tax Provision (Federal Current Tax Provision), Book (Federal Current Provision Taxes Per Book), and Federal Current Provision Difference (difference between Corporate Edition and Book).
- Federal Deferred Provision Difference: Corporate Edition (Federal Deferred Tax Provision), Book (Federal Deferred Provision Taxes Per Book), and Federal Deferred Provision Difference (difference between Corporate Edition and Book).
- Federal Deferred Balance Difference: Corporate Edition (Federal Deferred Balances), Book (Federal Deferred Balances Taxes Per Book), and Federal Deferred Balance Difference (difference between Corporate Edition and Book).
- State Current Provision Difference: Corporate Edition (State Current Tax Provision), Book (State Current Provision Taxes Per Book), and State Current Provision Difference (difference between Corporate Edition and Book).
- State Deferred Provision Difference: Corporate Edition (State Deferred Tax Provision), Book (State Deferred Provision Taxes Per Book), and State Deferred Provision Difference (difference between Corporate Edition and Book).
- State Deferred Balance Difference: Corporate Edition (State Deferred Balances), Book (State Deferred Provision Taxes Per Book), and State Deferred Balance Difference (difference between Corporate Edition and Book).
- Federal Liability Balance Difference: Corporate Edition (Federal Payable Entry for entries with a years prior to the dataset year), Book (Federal Liability Taxes Per Book), and Federal Liability Balance Difference (difference between Corporate Edition and Book).
- State Liability Balance Difference: Corporate Edition (State Payable Entry for entries with a years prior to the dataset year), Book (State Liability Taxes Per Book), and State Liability Balance Difference (difference between Corporate Edition and Book).

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Administration

An Administrator can Reset Report Data and query a dataset with TS Database Analyzer functionality.

TS Database Analyzer

TS Database Analyzer is available in the Provision, Estimated Payment, and Interim datasets in the Reporting area > Administration folder.

- To use this functionality, you must agree to the following statement: ONESOURCE Tax Provision does not support or warrant the accuracy or validity of any numbers produced by this tool. You must agree that you will not rely on the results of queries run within to support any tax provision calculations.
- The functionality is designed for users who have a working knowledge of database and database queries (SQL).
- The query analyzer gives you the ability to run ad hoc queries against the database. It does not allow database data to be changed. Query scripts cannot contain DELETE, UPDATE, CREATE, INSERT, ALTER or TRUNCATE statements.
- Query results can be exported to Excel by selecting Export Excel from File on the upper left side of the Menu Bar.
- Report-Ready views contain pre-calculated, report-ready results. Views contain both local and reporting currency numbers. Query filters must be used.
- In versions prior to 6.0, the TS Database Analyzer option was available by default. In version 6.0 and higher, the Navigator does not display this option unless the SHOW_DATABASEANALYZER parameter is added with a paramvalue of 1.

Reset Report Data

An Administrator can select Reset Report Data to refresh report data. This recalculates all system calculations. Although this function is rarely necessary, it does ensure users that all reports have the most current data. Reset Report Data is available for the Provision, Estimated Payment, and Interim datasets.

FORECAST RATE

Reporting Levels:			
Unit	Filing Group	Sub-consolidation	Consolidation
Control Center Configurable Options:			
Dataset	Unit	State	Sub-consolidation	Currency
Source Data:			
Forecast - Data Entry Screens			
Available Views:			
Foreign-Domestic / Unit Breakout Q1-Q2 Variance / Q2-Q3 Variance View Overview / View Summary / View Detail			

The Forecast Rate report for Interim datasets displays an overview of the calculation of the Federal and State forecasted rate. It uses the information entered for each component in the Forecast section. The rate calculated in this report carries over to the Tax Provision report for Interim datasets.

Note: When exporting to Excel, create sub-consolidations of a maximum 250 units and export to Sub-consolidated reports for the report to spill over to additional sheets.

Provision Items

- Total Tax Provision
- Forecasted Effective Tax Rate

Report Views

- Defaults to the Foreign-Domestic and summary views.
- The Unit Breakout option displays the underlying unit-by-unit column detail.
- The Q1-Q2 Variance view displays a comparison of the total forecasted rate at Quarter 2 with Quarter 1. The Q2-Q3 Variance view displays a comparison of the total forecasted rate at Quarter 3 with Quarter 2.
- The View Overview option rolls up the report to display the Pre-Tax Book Income - Annual Estimate, the Total Tax Provision, and the Forecasted rate for the Federal and State information.
- The View Summary option displays the report with component level information.
- The View Detail option displays the report with line-by-line level information.

Line By Line

- Pre-Tax Book Income - Annual Estimate: Data Entry > Forecast > Federal > Interim Unit Details.
- Deductible State Tax: Current state tax provision from the calculation at the bottom of the report times the federal deductible rates entered for states.
- Permanent Differences: Data Entry > Forecast > Federal > Permanent Differences and InterCompany Transaction Entry.
- Temporary Differences: Data Entry > Forecast > Federal > Temporary Differences - Tax Basis.
- NOL Reclass: Data Entry > Forecast > Federal > NOL Temporary Differences - Tax Basis.
- Federal Taxable Income (Post-NOL): Sum of Pre-Tax Book Income - Annual Estimate, Deductible State Tax, Permanent Differences, Temporary Differences, and NOL Reclass lines.
- Unit Tax Rate: Data Entry > Forecast > Federal > Interim Unit Details. Only displays at the Unit reporting level.
- Federal Tax - Current: Federal Taxable Income (Post-NOL) times the current unit tax rate(s).
- After Tax Temporary Differences: Data Entry > Forecast > Federal > After Tax Temporary Differences - Tax Basis.
- Cash Tax Adjustments: Data Entry > Forecast > Federal > Tax Adjustments. Only "cash" items with codes that do not start with NC_.
- Non-Cash Tax Adjustments: Data Entry > Forecast > Federal > Tax Adjustments. Only "non-cash" items with codes that start with NC_.
- Federal Current Provision: Sum of Federal Tax - Current, After Tax Temporary Differences, Cash Tax Adjustments, and Non-Cash Tax Adjustments.
- Deferred Tax Provision: Begin Deferred Tax Per B/S plus Bal Sheet Only Adjustment minus Ending Deferred Tax Per B/S plus CTA and Deferred Provision Only lines.
- Equity Adjustment: Data Entry > Unit > Permanent Differences. Reversal of the impact to the current provision for Equity Adjustment Permanent Differences.
- Total Federal Provision: Sum of the Total Current Provision, Deferred Tax Provision, and Equity Adjustment lines.
- Federal Forecasted Rate: Total Federal Provision divided by Pre-Tax Book Income - Annual Estimate.
- Pre-Tax Book Income - Annual Estimate: Data Entry > Forecast > Federal > Interim Unit Details.
- Permanent Differences Includable for State: Data Entry > Forecast > Federal > Permanent

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Differences and InterCompany Transaction Entry.

- Modifications: Data Entry > Forecast > State > State Permanent Differences.
- Temporary Differences Includable for State: Data Entry > Forecast > Federal > Temporary Differences - Tax Basis.
- Allocable Income: Sum of Pre-Tax Book Income- Annual Estimate, Permanent Differences, and Temporary Differences.
- Apportionment Rate: Data Entry > Forecast > State > State Details.
- Apportioned Income (Pre-NOL):Allocable Income times Apportionment Rate.
- NOLs: Data Entry > Forecast > State > State After Apportionment Temporary Differences - Tax Basis.
- Apportionable Income: Sum of Apportioned Income (Pre-NOL) and NOLs.
- State Tax Rate: Data Entry > Forecast > State > State Details. Only displays at the Unit reporting level.
- Tax Before Credits: Apportionable Income times State Tax Rate.
- After Tax State Temporary Differences: Data Entry > Forecast > Federal > State After Tax Temporary Differences - Tax Basis.
- Cash State Tax Adjustments: Data Entry > Forecast > State > State Tax Adjustments. Only "cash" items with codes that do not start with NC_.
- Non-Cash State Tax Adjustments: Data Entry > Forecast > State > State Tax Adjustments. Only "non-cash" items with codes that start with NC_.
- Current State Provision: Tax Before Credits, After Tax State Temporary Differences, Cash State Tax Adjustments, and Non-Cash State Tax Adjustments.
- Deferred State Tax Provision: Begin Deferred Tax Per B/S plus Bal Sheet Only Adjustment minus Ending Deferred Tax Per B/S plus CTA and Deferred Provision Only lines.
- State Equity Adjustment: Data Entry > Forecast > Permanent Differences. Reversal of the impact to the current provision for Equity Adjustment Permanent Differences.
- Total State Tax Provision: Sum of the Total Current State Provision, Deferred State Tax Provision, and State Equity Adjustment lines.
- State Forecasted Rate: Total State Tax Provision divided by Pre-Tax Book Income - Annual Estimate.

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FORECAST TRUE UP

Reporting Levels:				
		Sub-consolidation	Consolidation	
Control Center Configurable Options:				
Dataset	Unit		Sub-consolidation	Currency
Source Data:				
Forecast Interim Unit Details				
Available Views:				
N/A				

The Forecast True Up report for Interim datasets explains the calculation of the True-Up required to make up the difference between applying the Unit by Unit Forecasted rate and the Overall Forecasted rate to the Actual PTBI.

Note: This report is available when either the Unit by Unit or Overall basis is selected when creating an Interim dataset on the Interim Datasets screen in the Administration area.

Line by Line
Shows all active units within the selected dataset.

Column By Column
- Units: Code and name of active units.
- Actual PTBI: Data Entry > Actual > Federal > Interim Unit Details > Pre Tax Book Income.
- Forecasted Rate Unit by Unit: If Unit by Unit is selected, this will be Data Entry > Actual > Federal > Interim Unit Rate number. If Overall is selected, this will be what the Unit By Unit Interim Rate would be, if Unit by Unit was selected.
- PTBI at Unit by Unit Forecasted Rate: Actual PTBI multiplied by Forecasted Rate Unit by Unit.
- Forecasted Rate Overall: If Overall is selected, this will be Data Entry > Actual > Federal > Interim Unit Rate number. If Unit by Unit is selected, this will be what the Unit By Unit Interim Rate would be, if Overall was selected.
- PTBI at Overall Forecasted Rate: Actual PTBI multiplied by Forecasted Rate Overall.
- True Up Amount: Difference between PTBI at Overall Forecasted Rate and PTBI at Unit by Unit Forecasted Rate.

FEDERAL ESTIMATED PAYMENTS

Reporting Levels:				
Unit		Sub-consolidation	Consolidation	
Control Center Configurable Options:				
Dataset	Unit	State	Sub-consolidation	Currency
Source Data:				
All Data Entry Screens				
Available Views:				

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Payment Breakout

Unit

The Federal Estimated Payments report displays the quarterly estimated payments calculation for Compliance datasets (used for Estimated Payments). A Provision dataset can be copied to create the Compliance dataset with the final Provision data. The Unit(s) to be included in the calculation must be designated as Included for Estimated Payments Calc. The information in the Tax Provision (Estimated Payments) report, the configuration from jurisdiction management, and the dataset's Data Range generate report data. Parameters can change the view of this report.

Provision Items

- Projected Liability
- Total Payment Due

Report Views

- Default is the only available view.

Line by Line

- Cash Provision: Tax Provision - Estimated Payments report Cash Provision line.
- Other Income Tax: Data Entry > Federal > Unit Details > Estimated Payments.
- Adjusted Income Tax: Sum of Cash Provision and Other Income Tax.
- Percentage Cushion: Data Entry > Dataset > Administration> Dataset Parameters cushion parameter can be set by an Administrator.
- Cushioned Income Tax: Adjusted Income Tax times Percentage Cushion.
- Minimum Annual Tax: Data Entry > Dataset > Jurisdiction Mgmt.
- Projected Liability (Greater of Cushioned or Minimum): Higher of Cushioned Income Tax and Minimum Annual Tax lines.
- Q1, Q2, Q3, Q4 Requirement and Extension Payment: Data Entry > Dataset > Jurisdiction Mgmt rates applied to Projected Liability line.
- Total Required Liability YTD: Sum of Q1, Q2, Q3, and Q4 Requirement and Extension Payment lines.
- PY Overpayment, Q1, Q2, Q3, Q4 Payments populate with entries (ADJ, ADJ-F, 1ES, 1ES-F, 2ES, 2ES-F, 3ES, 3ES-F, 4ES and 4ES-F payable transaction codes) in the Payable from a Provision Dataset when the dataset is designated with the dataset parameter PULL_PAY_FROM_DATASET and the data is refreshed by triggering Reset Report Data. If the PULL_PAY_FROM_DATASET parameter is not used, the system will take all payments from all Provision datasets with the same year as the Estimated Payment dataset.
- Total Payments YTD: Sum of PY Overpayment, Q1, Q2, Q3, and Q4 Payment lines.
- Rounded Payment Due: Total Required Liability (based on the dataset Date Range) minus Total Payments YTD times rounding set by an Administrator in Data Entry > Dataset > Administration > Dataset Parameters rounding parameter.
- Override Calculated Income Payment?: Data Entry> Federal > Unit Details > Estimated Payments.
- Income Payment Override: Data Entry > Federal > Unit Details > Estimated Payments.
- Income Payment Due: Either Rounded Payment Due or Income Payment Override.
- Franchise Payments: Data Entry > Federal > Unit Details > Estimated Payments.
- Total Payment Due: Sum of Income Payment Due and Franchise Payments.

Summary

The Federal Estimated Payments Summary report for Compliance datasets (used for Estimated Payments) displays only at the consolidated and sub-consolidated levels.

Provision Items

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- Payment Amount

Report Views
- Default is the only available view.
- The Payment breakout option on sub-consolidated and consolidated reports details the unit-by-unit Federal Est Pymt report breakout.

Line by Line
- Unit-by-unit summary of Federal Est Pymt by I - Income Tax or F- Franchise tax.

UNIT SUMMARY

Reporting Levels:				
	Filing Group	Sub-consolidation	Consolidation	
Control Center Configurable Options:				
Dataset	Unit	State	Sub-consolidation	Currency
Source Data:				
All Data Entry Screens				
Available Views:				
N/A				

The Unit Summary report for Provision and Interim datasets displays an overview of key data for the units in the dataset, filing group, or sub-consolidation selected in the Control Center. Supporting detail for calculations can be viewed on separate reports.

Provision Items
- Total Tax Provision
- Effective Tax Rate

Report Views
- Defaults to a unit-by-unit view.

Line by Line
- There is a line for each unit in the sub-consolidation/consolidation.

Column by Column
- Pre-Tax Book Income: Data Entry > Federal > Unit Details > PTBI in a Provision dataset. Data Entry > Actual > Federal > Unit Details > PTBI in an Interim dataset.
- Federal Taxable Income (Post NOL): Tax Provision Report - Federal Taxable Income (Post-NOL) line in a Provision dataset. Interim Provision Report - Pre-Tax Book Income plus Discretes pre Rate lines in an Interim dataset.
- Total Tax Provision: Tax Provision Report - Total Tax Provision line in a Provision dataset. Interim Provision Report - Total Tax Provision line in an Interim dataset.
- Effective Tax Rate: Tax Provision Report - Effective Tax Rate line in a Provision dataset. Interim Provision Report - Effective Tax Rate line in an Interim dataset.

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AMT ESTIMATOR

Reporting Levels:				
	Filing Group			
Control Center Configurable Options:				
Dataset	Unit			
Source Data:				
All Data Review Screens				
Available Views:				
N/A				

The AMT Estimator report for Provision and Compliance (used for Estimated Payments) datasets displays the Alternative Minimum Tax (AMT) calculation. The report only displays when the AMT Automation is selected in the Unit Details screen. There are two approaches to computing the AMT - Reporting Currency or Local Currency. Be sure to review the calculation to ensure that the proper result is computed.

Provision Items

- Current Federal Tax Expense
- Deferred Federal Tax Expense
- Total Tax Provision
- Deferred Tax Asset/Liability
- Effective Tax Rate

Report Views

- Defaults to the filing group level calculation of the report details.

Line by Line - Local Currency Approach

- Taxable Income (Before NOL Reclass): Tax Provision Report - Federal Taxable Income (Pre-NOL) line.
- AMT Pre-Tax Adjustments: Unit Details AMT Automation - AMT Adjustments.
- Alternative Minimum Taxable Income (AMTI): Sum of Taxable Income (Before NOL Reclass) and AMT Pre-Tax Adjustments.
- AMT Tax Rate (or max): Unit Details AMT Automation - AMT Tax Rate.
- AMT Tax (Pre-Credits): AMTI times AMT Tax Rate.
- AMT Credits: Unit Details AMT Automation - AMT After Tax Adjustments.
- AMT Tax: Sum of AMT Tax (Pre-Credits) and AMT Credits.
- Cash Provision (Before NOL, AMT Reclass): Tax Provision Report - Cash Provision line minus the NOL Reclass and any AMT reclass in the After Tax Temporary Difference line.
- AMT Reclass: If the AMT Tax line is greater than the Cash Provision (Before NOL, AMT Reclass) line, the difference is recorded. It is posted to the tax provision as a tax adjustment increasing the provision, and as a reclass to an After Tax Temporary Difference.

Column by Column

- A single column displays the calculation for the unit of the filing group.

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Local Currency Approach

Line by Line

- Taxable Income (Before NOL Reclass): Tax Provision Report - Federal Taxable Income (Pre-NOL) line.
- AMT Pre-Tax Adjustments: Unit Details AMT Automation - AMT Adjustments.
- Alternative Minimum Taxable Income (AMTI): Sum of Taxable Income (Before NOL Reclass) and AMT Pre-Tax Adjustments.
- AMT Tax Rate (or max): Unit Details AMT Automation - AMT Tax Rate.
- AMT Tax (Pre-Credits): AMTI times AMT Tax Rate.
- AMT Credits: Unit Details AMT Automation - AMT After Tax Adjustments.
- AMT Tax: Sum of AMT Tax (Pre-Credits) and AMT Credits.
- Cash Provision (Before NOL, AMT Reclass): Tax Provision Report - Cash Provision line minus the NOL Reclass and any AMT reclass in the After Tax Temporary Difference line.
- AMT Reclass: If the AMT Tax line is greater than the Cash Provision (Before NOL, AMT Reclass) line, the difference is recorded. It is posted to the tax provision as a tax adjustment increasing the provision, and as a reclass to an After Tax Temporary Difference.

Column by Column

- A single column displays the calculation for the unit of the filing group.

Reporting Currency Approach

Line by Line

Regular Tax Calculations

- Federal Tax Current: Tax Provision Report - Federal Tax - Current.
- Federal FTC: Tax Provision Report - Cash Tax Adjustments.
- Reclass to FTC C/O: Tax Provision Report - After Tax Temporary Differences identified with Dataset Parameter with FATTD_Prefix.
- Adjusted Cash Provision: Sum of Federal Tax Current, Federal FTC, and Reclass to FTC C/O.

Alternative Tax Calculation

- Federal Taxable Income (Pre-NOL): Tax Provision Report - Federal Taxable Income (Pre-NOL).
- AMT Preference Items: Unit Details AMT Automation - AMT Adjustments.
- AMTI (pre NOL): Sum of Federal Taxable Income (Pre-NOL) and AMT Preferences Items.
- AMT NOL (max 90% of AMTI): Unit Details AMT Automation - AMT NOL C/O Balance.
- Alternative Minimum Taxable Income (AMTI): Sum of AMTI (pre NOL) and AMT NOL (max 90% AMTI).
- AMT Rate: Unit Details AMT Automation - AMT Rate.
- AMT Tax (Pre-Credits): AMTI times AMT Rate.
- AMT FTC: Unit Details AMT Automation - AMT After Tax Adjustments.
- Tentative Minimum Tax: Sum of AMT (Pre-Credits) and AMT FTC.
- AMT Liability (Recapture)
  - If the Tentative Minimum Tax line is greater than the Adjusted Cash Provision line, the difference is posted to an After Tax Temporary Difference with the code AMT_SYS. This increases the current tax expense and decreases the deferred tax expense.
  - If the Tentative Minimum Tax line is less than the Adjusted Cash Provision line and there is a beginning balance for the After Tax Temporary Difference with the code AMT_SYS for the parent unit, the difference is posted to an After Tax Temporary Difference with the code AMT_SYS. This decreases the current tax expense and increases the deferred tax expense.
  - When the units in the filing group have different local currencies, the postings are converted to the parent's local currency. The result displays on the report.

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Column by Column

- A single column displays the calculation for the filing group.

CHAPTER 6: FUNCTIONALITY

This chapter familiarizes you with several topics, including payable functionality, valuation allowance automation, journal entry configuration, foreign currency issues, interim reporting, return to provision, exporting to return, and tax basis balance sheet.

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USER STATUS

Reporting Levels:				
			Consolidation	
Control Center Configurable Options:				
Dataset				
Source Data:				
Administration				
Available Views:				
N/A				

The User Status report for Provision and Interim datasets displays all users for the client's instance.

Report Views
Defaults to a listing view.

Line by Line
Each user is listed by action.

Column by Column
- Action: Options are Added and Deactivated.
- Audit Log Username: Username assigned in the Administration area > Administer Users.
- Current Username: Username assigned in the Administration area > Administer Users.
- Time: Date and time when the action occurred.

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PAYABLE

Payable functionality tracks payments, refunds, and other adjustments in the taxes payable account.

Activating the Payable

Several system and dataset parameters can be activated to change the Payable functionality. The Payable functionality is recommended and is the system default.

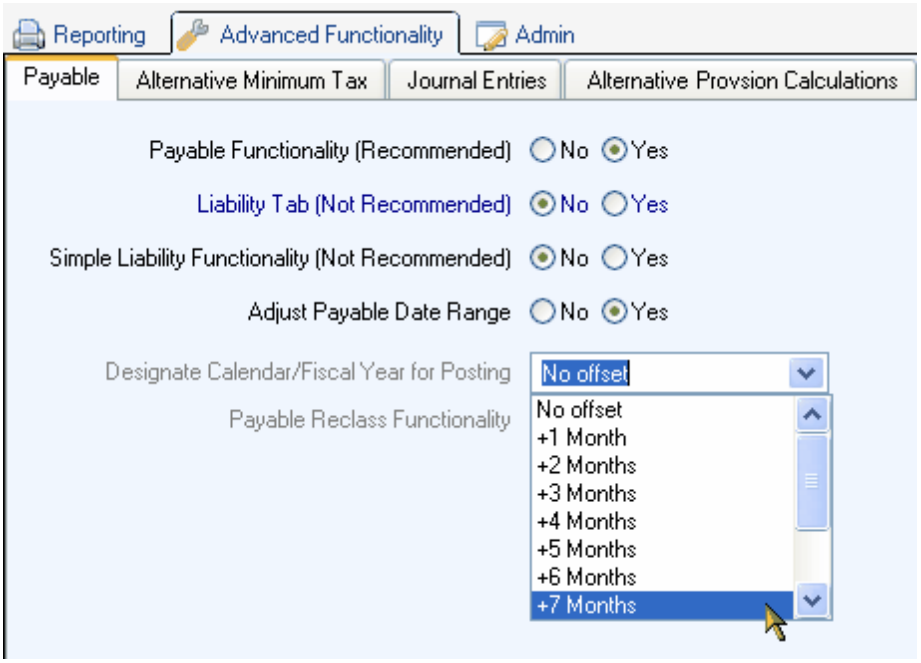
Payable

- The Payable is a component of the Provision dataset.
- Users who previously used Liability tab functionality and now wish to use integrated dataset Payable functionality must first contact the support group to ensure that data is properly migrated before the Payable functionality in the Provision dataset is activated.
- If Liability tab functionality was never used, no migration is necessary.

Payable Set-Up

- The payable report can be configured with set-up items in the Manage Payable section of the Administration area.
- Automatic posting of the current cash provision can be activated on a dataset-by-dataset basis.
- The payable data entry default to limits the user to entering only activity with dates within the dataset's period. To allow users to enter items for any date, activate the Adjust Payable Date Range system parameter . When Yes is selected for the Adjust Payable Date Range, the date restriction is removed and data entry is allowed in the Payable with dates that are outside the dataset period (e.g. 2010 full year dataset would not be restricted to just entries from 1/1/2010 to 12/31/2010).

You can activate the Payable parameters, in the Administration area >System folder >Manage Configurations > Advanced Functionality.



Payable Reporting

There are two payable report types: Payable Rollforward and Payable Detail. Each displays payable

information in a different format and has various views to further adjust the report's format.

Exchange Rates

- All amounts entered in Payable should be in Local Currency.
- The Payable Entry screen allows for the Weighted Average FX rate to be entered on a transaction-by-transaction basis.
- Automatic Postings are pre-populated with the Unit's Weighted Average FX rate, but can be modified.
- The Currency Translation Adjustment (CTA) is computed on a transaction-by-transaction basis using the transaction's Weighted Average FX rate and the Unit's Ending Spot rate.

Note: You cannot enter a zero FX rate.

- CTA amounts display on both the Payable Rollforward and Payable Detail reports.
- The Payable Rollforward and Payable Detail reports can be viewed in both Local Currency and Reporting Currency.

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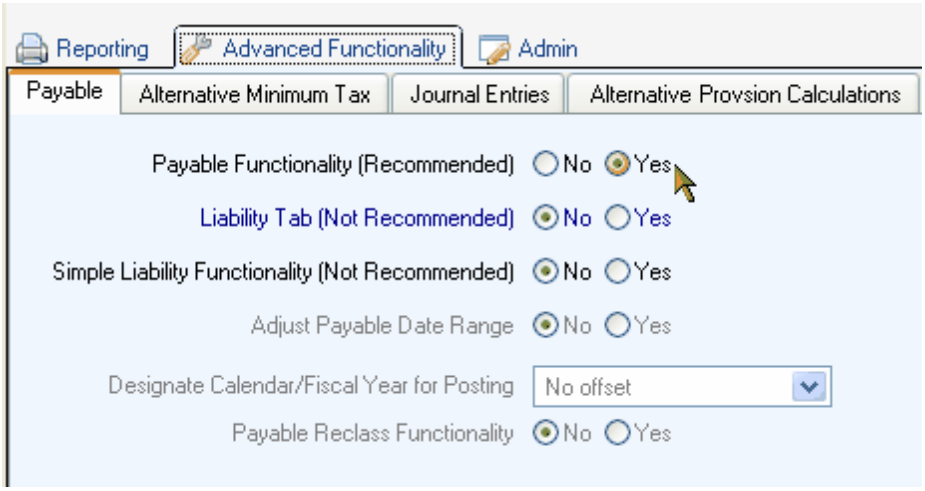
Automatic Payable Posting

An Administrator can add a Dataset Parameter, which allows the provision to automatically post to the Payable section.

Current Provision Posting	Fiscal Year	Payable Txn Code	Payable Description
Cash Activity			
Current Tax Provision excluding Tax Adjs with NC_ code	Dataset Year	CPROV	Calculated Provision
Non-cash Activity			
NC_RTP	Dataset Year minus 1	RTP	Calculated True-Up
NC_RTP_YEAR_NAME	Year entered after NC_RTP_	RTP	Calculated True-Up
NC_ATR	Dataset Year minus 1	ATR	Audit Settlement
NC_ATR_YEAR_NAME	Year entered after NC_ATR_	ATR	Audit Settlement
NC_OTHER	Dataset Year minus 1	OTHER	Other

- The Federal amount is posted in the Federal Payable Entry. You can add the parameter in the Administration area, System folder > Manage Configurations and for the Payable Functionality (Recommended), Yes is selected by default. Each State is posted in that State's Payable Entry. The automatic posting defaults to the payable bucket named LIAB, but can be configured to other buckets at the Dataset, Unit, or Unit State level. The configuration is done by adding dataset, unit or unit state parameters that all start with PAYABLE_.

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- The automatic posting uses 12/31 for the dataset year. To post for a fiscal year, the system parameter, FISCAL_MONTHS_OFFSET, allows you to determine a different month end. You can add the parameter by selecting an option in the Designate Calendar/Fiscal Year for Posting drop down box.
- To return to manual entry, an Administrator can turn off the automatic posting to the Payable module by deleting the Dataset Parameter or by changing the Key Value from Y to N.

Payable Reclasses

Posted provision amounts can be automatically reclassed between entities in the Payable Entry section of the system. The reclass allows for multiple companies to transfer to a single parent unit (or paying unit). The system transfers the entire tax from the unit where it was originally posted to the parent unit.

IMPORTANT: This functionality is available for ONESOURCE Tax Provision 6.0 and higher.

Setup

This section discusses the parameters that need to be set up for a payable reclass to take place.

Activation

1. To enable the Recalc Payable Reclasses, activate the system parameter in the Administration area > System folder > Manage Configurations > Advanced Functionality section > Payable > Payable Reclass Functionality > Yes

Note: The system must be restarted after a system parameter is entered for the parameter to take effect.

2. Go to the Provision dataset and click Data Entry > Dataset > Administration > Dataset Parameters.

3. Click Create New and enter PAYRECTYPE as the parameter value with an alphanumeric parameter type and one of the following values:

   - 0: Disables all Payable Reclass automation.
   - 1: Reclasses both Federal and State auto-posted payables to the unit identified by the unit level parameter PAYRECUNIT (or performs no reclassification if that unit level parameter is missing).
   - 2: Reclasses Federal auto-posted payables to the unit identified by the unit level parameter PAYRECUNIT, and State payables to the equivalent state in the unit specified by the state

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level parameter PAYRECUNIT (or performs no reclassification if that unit level parameter is missing).

Notes:
- The paramvalue of 2 is only available in versions 6.1.0 and higher.
- If the dataset parameter PAYRECTYPE is missing or contains an invalid value, the system automatically inputs a value of 1.

Unit Dataset Parameter

When a unit's auto-generated payable transactions need to be reclassed to a parent unit, a unit dataset parameter needs to be created. This parameter must be created for every child unit for which the payable is to be reclassed.

To create the unit dataset parameter:

1. Select the desired child unit in the Control Center.
2. Click Data Entry > Federal > Administration > Unit Dataset Parameters.
3. Enter the parameter name of PAYRECUNIT, the parameter type as alphanumeric, and the parameter value of the parent unit code.

It is possible to reclassify many units to a single target. For example, units A, B and C may be reclassified to unit X. The reclassification payable transaction entries in the target unit X represent the aggregation of all the reclassification's from A, B and C.

Unit State Dataset Parameter

When a unit's auto-generated payable transactions need to be reclassed to a parent unit on a state level, a unit state dataset parameter needs to be created. This parameter must be created for every child unit for which the payable is to be reclassed.

To create the unit state dataset parameter:

1. Select the desired child unit in the Control Center.
2. Click Data Entry > State > Administration > Unit State Dataset Parameters.
3. Enter the parameter name of PAYRECUNIT, the parameter type as alphanumeric, and the parameter value of the parent unit code.

It is possible to reclassify many units to a single target. For example, units A, B and C may be reclassified to unit X. The reclassification payable transaction entries in the target unit X will represent the aggregation of all the reclassification's from each of A, B and C.

Posting the Payable Reclass

After the setup is complete, the provision is posted on the child unit level. Review the provision amounts originally posted at the child level for accuracy. Then click the Recalc Payable Reclasses menu option (located under Data Entry > Dataset in the Provision dataset).

The reclass uses similar (but different) transaction types to move amounts between entities:

Provision	Reclass
CPROV	CPROV-REC
RTP	RTP-REC
ATR	ATR-REC

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OTHER OTHER-REC

The system transfers the provision posting from the child to the parent, keeping the year level and character from the original posting. In addition:

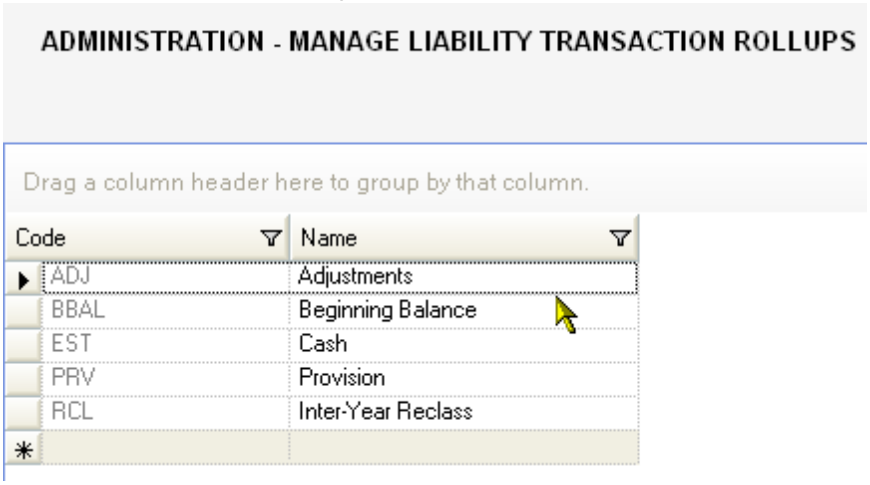
- All payable transactions CPROV-REC, ATR-REC, RTP-REC, and OTHER-REC tagged with a C are removed.
- The system looks to the units that have the PAYRECUNIT unit and/or state level parameters configured and creates new payable transactions that cancel out the CPROV, ATR, RTP and OTHER payable transactions posted by the Payable Auto-posting. (These are type CPROV-REC, ATR-REC, RTP-REC, and OTHER-REC tagged with a C.)
- Additional payable transactions in the target units are created. (These are type CPROV-REC, ATR-REC, RTP-REC, and OTHER-REC tagged with a C).

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Reporting

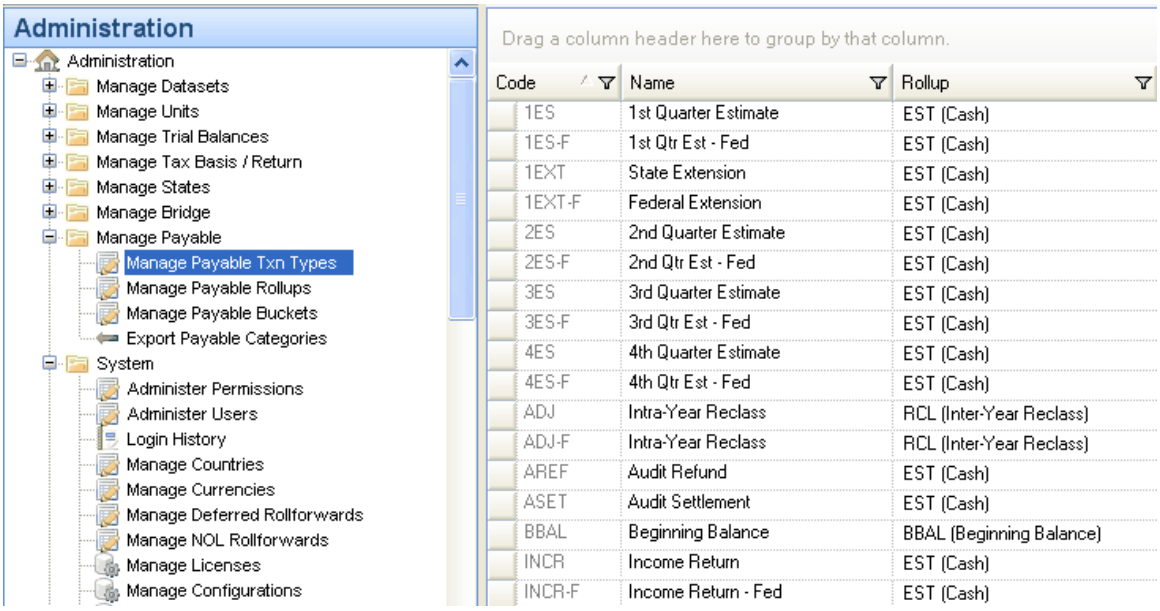
Payable reclasses can be isolated on reports by assigning transaction types to a Reclass Rollup code in Administration.

You first create a reclass rollup code.

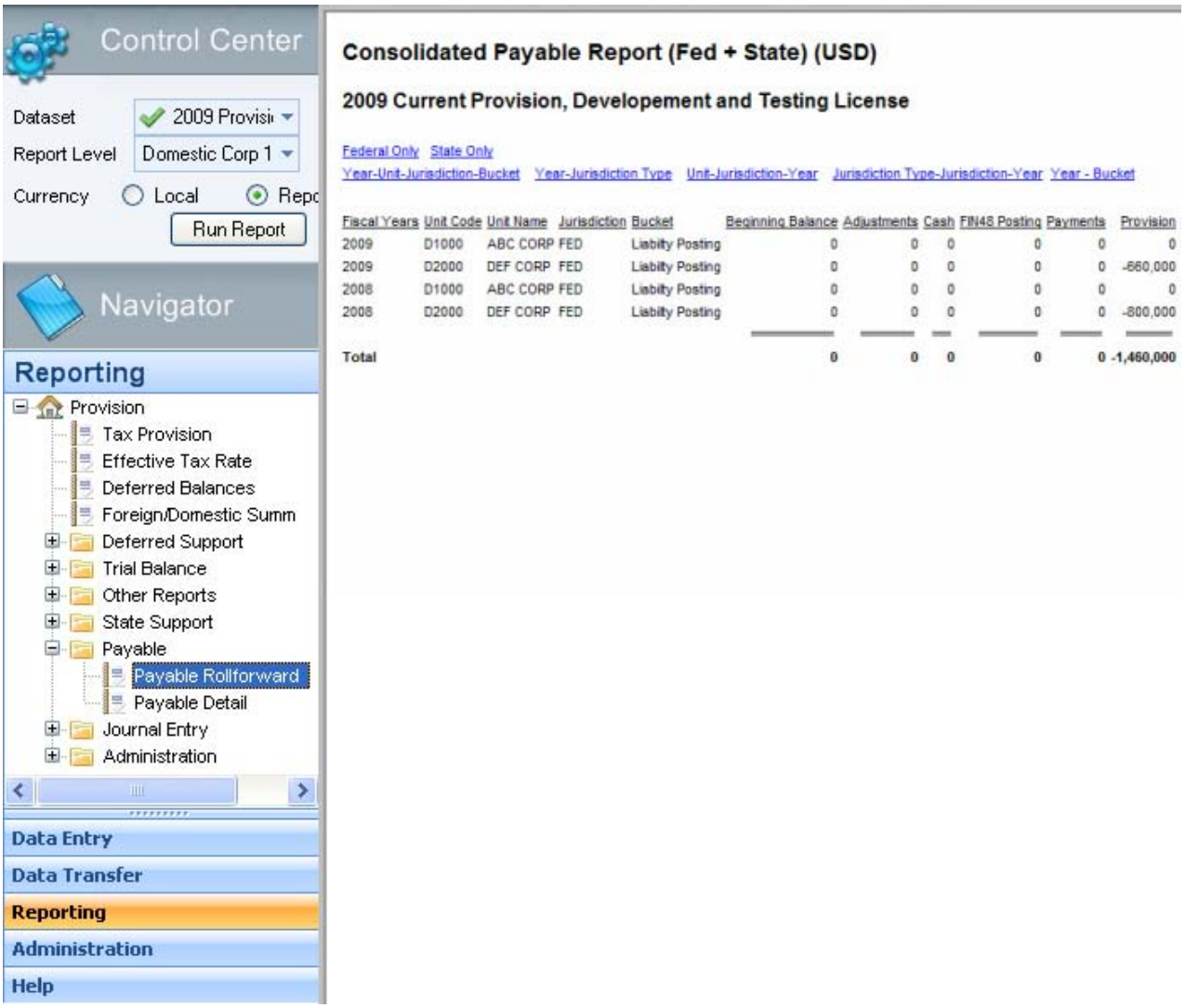


Then you assign the reclass rollup code to the following transaction types:

- CPROV-REC
- RTP-REC
- ATR-REC
- OTHER-REC



Example of Reclass on Payable Rollforward:



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Outside of Dataset Years

The default configuration when using the Payable module assumes that the user is a calendar year taxpayer and that payments and transactions are limited to the current year or period. The current year and current period are designated by the settings assigned when creating the dataset. For example, if the dataset is created as a 2009 Full Year Dataset, the system does not allow you to enter transactions with a date of 1 January 2010 or greater. If the dataset is a 2010 First Quarter dataset, you are only allowed to enter transactions between 1 January 2010 and 31 March 2010.

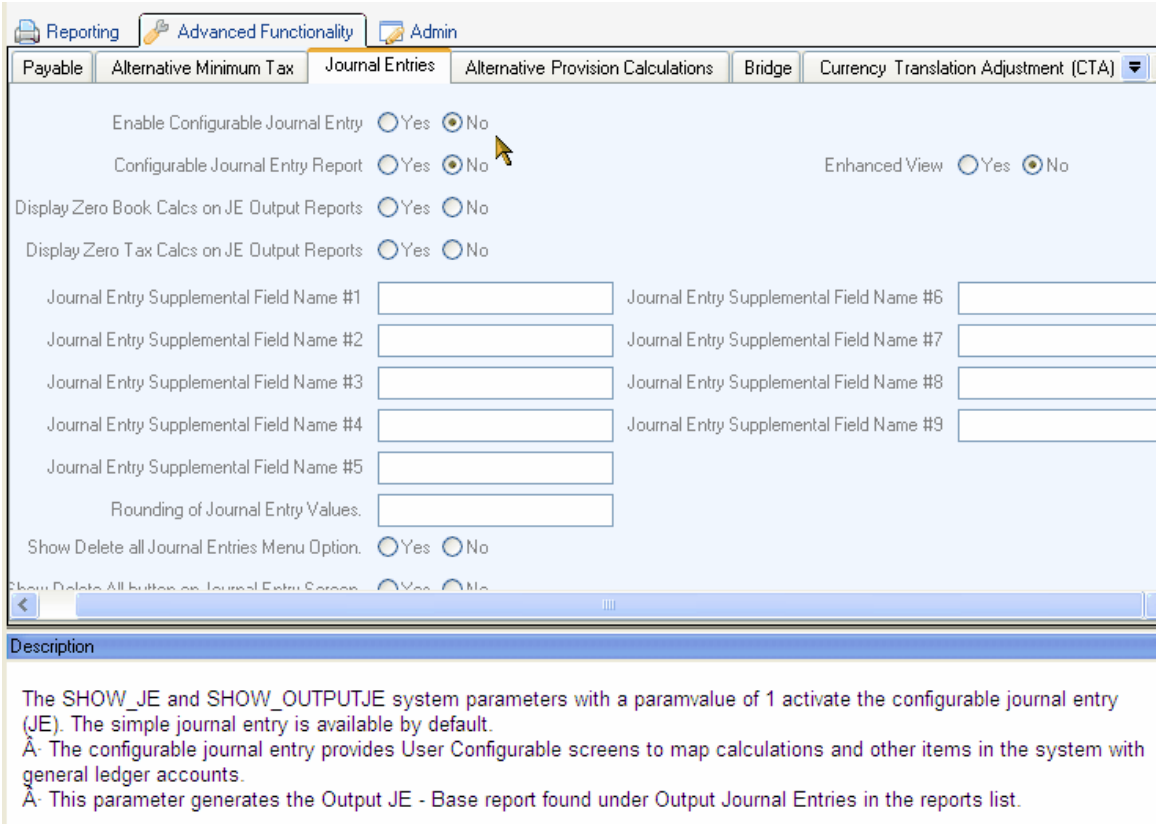
To enable greater flexibility when using the Payable Reclass functionality, this constraint can be deactivated so you can input or import data outside the dataset ranges. To disable the time constraint, activate the system parameter in the Administration area> System folder > Manage Configurations > Advanced Functionality section > Payable > Adjust Payable Date Range > Yes

Error Handling

If the parent unit is not activated, the Payable Reclass from the child unit is not be posted in the parent unit. The system does not warn the user when the parent unit is not activated.

JOURNAL ENTRIES

There are several Journal Entry (JE) Report options. The default view is the Simple JE report. The User Configurable JE report can be activated with parameters. The Customized JE report is defined based on user specifications.



Simple Journal Entry (JE) Report

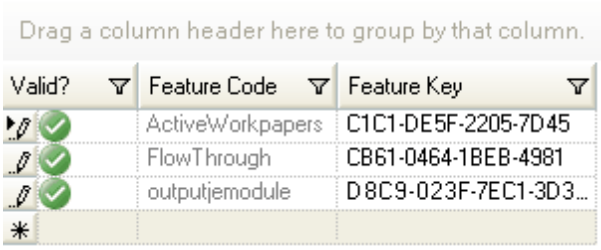
The simple JE report information is the default view of the Provision Journal Entry (simple/old) report.

Configurable

The Journal entry report can be configured to an expanded version. Each of the provision calculations in the system and data in either the taxes per book fields or trial balance lines can be combined to create a journal entry report. Several parameters need to be added to use configurable JE functionality. The Journal Entries configuration screen allows Administrators to configure how calculations and other data display in the Output Journal Entries section.

License

An appropriate License Code and License Key are required to view Configurable JE reports. Administrators can enter this information by selecting the Administration area and clicking Administration > System folder > Manage Licenses. Licenses are in the format below.



Configuration Options

Level of Data

The lines of the Journal Entry can be set up to show the results on a summarized basis or a more detailed basis. The level at which a company keeps their tax accounts determines the number of required lines. Some require that even if they are all going to one account, the components of the journal entry need to be entered at the lower level.

Types of Data

You can configure the various components of the provision:

- Standard current and deferred tax impact of the provision.
- Impact of Equity items, both on an income statement and balance sheet.
- One-off items that occur, such as the impact of RTP and uncertain tax positions.
- Impact of amount provided for in a previous quarter in the payable or deferred tax asset/liability unit-by-unit.
- Some units can be set up at a granular level. Units that are part of a filing group may be booked on the parent or on the unit. Journal entries are calculated for both.
- Mappings can be for federal amounts, or for state amounts.

The configuration is determined on a unit-by-unit basis in the Data Entry area under Unit Administration in the Journal Entries screen. The established configuration can be created once and imported across all units. Each unit must be configured for their JE, but it can be imported using the Import Numbers template with the following sheets: #JES# Journal Entries, #JETAX# JE Tax Calcs, and #JEGL# JE GL Calcs.

Reports

- JE reports can be viewed on a single unit, filing group, sub consolidated, or consolidated basis, providing the local currency is the same. Reports are located in the area called Output Journal Entries. Up to 99 custom reports can be configured to display in Output Journal Entries.
- All users are able to view JE reports.
- Amounts display in a Credit Debit format
- Unlike most reports, this functionality is not self-reconciling. There are no system checks. Make sure you have configured the system appropriately for what you wish to represent in the Journal

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Entry.

Note: The Configurable JE module provides a flexible mechanism for generating tax Journal Entries. There are a number of factors to consider when configuring this module. For further assistance, contact either your Client Manager or the support department.

Journal Entries Parameters

System Parameters

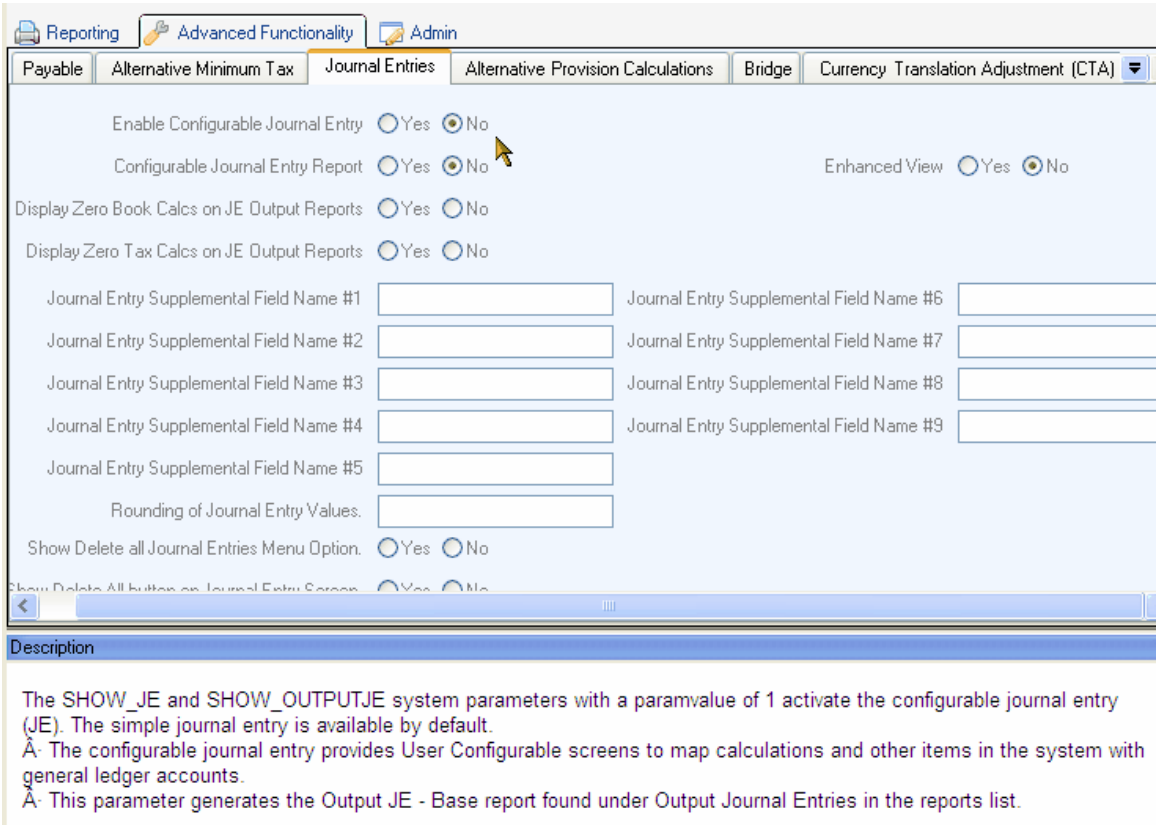
- The simple journal entry is available by default.
- The Configurable Journal Entry provides User Configurable screens to map calculations and other items in the system with general ledger accounts.
- The Configurable Journal Entry Report generates the Output JE - Base report found under Output Journal Entries in the reports list.
- Supplemental_Label# (1-9) system parameters with a paramvalue of the desired header text configures headings on the configurable journal entry screens and reports. There are nine Supplemental Information fields for entering journal entry data. This parameter allows you to configure each field name, which also displays as a header in reports.

Note: Only Administrators are able to turn on this functionality. Close and reopen the system after adding parameters to view configuration screens and reports.

You can activate the parameters in the Administration area > System folder > Manage Configurations > Advanced Functionality > Journal Entries.

Note: A Description of each selection is available when you when you click on the parameter name.

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Journal Entries Data Entry

To access the Journal Entry date entry screen, go to the Provision dataset and click Data Entry > Federal > Administration > Journal Entries.

- and JE Type: Jurisdiction or locality reference for the journal line. Options include Federal, State - All, individual states, and state groups.
- JE Code and Description: Each JE line is determined by a user-defined Code and Description. The Code and Description display on the JE report.
- JE Summary: Custom grouping of Journal Entries.
- Debit GL Account/Credit GL Account: Accounts from the Trial Balance Sub Lines where a debit or credit amount is posted in the general ledger. If the calculated amount is positive, the debit account is used. If the calculated amount is negative, the credit account is used. Available options are Trial Balance Sub Lines when the JE Posting Account box is checked in the Trial Balance Sublines screen in the Administration area.
- Supplemental Information: Each Journal Entry line can have up to 9 user-defined Supplemental Information fields that display on the Journal Entry Report, allowing you to provide data needed for the JE to be entered in the accounting software. Sample fields include: Posting GL Account, Posting Sub Account, Organization, Cost Center, Department, Budget Code, Currency Code, Account Name, JE Description, and JE number. Supplemental Information is pushed to the output journal entry database table displays on the JE report.

Notes:

- Although Supplemental Information fields are not used for journal entry calculations, they can be used for grouping like entries together when creating a JE file for the general ledger.
- Use the JE_Supplemental_Label# to create labels for Supplemental Information fields.

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- Tax Calculations and GL Sources: Allow the configuration of the Components of journal entry. Data and calculations can be configured to create the debit and credit lines making up the journal entry that is booked for tax. Factors convert the signs to achieve a debit-credit format for the journal entry. A valid journal entry requires that debits and credits equal one another.

- Tax Calculations: Allows you to relate tax calculations or other data in the system to create a line item in the journal entry. Factors are used to adjust the derived calculated number. Federal and State Calculations and other data can be mapped as separate lines or grouped together in one line depending on the level of detail that is in the General Ledger. Amounts displayed in the JE are in Local Currency, not Reporting Currency.

  Available Calculations
  Current Tax Expense; Current Provision - Profit & Loss; Current Provision - Equity Offset; Income Statement – Equity Offset; Tax Adjustments; Payable Balances (Federal and State); Deferred Provision (Total Deferred Expense: activity+deferred); Deferred Provision Activity (Activity only); Deferred Provision – Other Tax Adjustments (Deferred only); Balance Sheet Only Adjustments (Equity Offset); Deferred Tax Assets/Liabilities (Ending Balance and Starting Balance); Rounding (the difference caused by rounding between the Deferred Provision and the Ending Deferred Balance – Starting Balance – Balance Sheet Only Adjustments); Deferred Provision Related (activity, deferred only, expense, rounding); Balance Sheet Only Adjustments; Deferred Tax Assets/Liabilities

- GL Sources: Allows you to map account balances from Trial Balance data that has been populated in the system (typically via the bridge). You can consider amounts previously booked in tax accounts, for prior quarters, when provision data is on a year-to-date basis. Creates a journal entry for the incremental amount that needs to be booked.

Additional Configuration Options

Filters

Deferred Provision, Balance Sheet Only Adjustments, and Ending Deferred Balance calculations can be isolated and grouped based on filters. Up to nine filters can be created. Each filter applies to both federal and the related state amounts. In addition to the use of filters, you can configure journal entries by adding or subtracting components or by using rollups.

The system parameters JE_FILTER#, with a paramvalue of a Temporary Difference Code, and JE_FILTER_NAME#, with a paramvalue of the filter group name, need to be activated to use filters. Filters add items to the Tax Calculation drop-down list on the Journal Entries screen. The Base filter group contains the amount left over after all filters have been applied.

The system parameter JE_COMPONENT_ROLLUP_SET_CODE, with a paramvalue of the component rollup set code of the rollup group, needs to be activated to use rollups. (Use the Manage Rollups screen to create rollup sets and groups.) Rollup groups add items to the Tax Calculation drop-down list on the Journal Entries screen.

Tag Groups

Deferred Provision, Balance Sheet Only Adjustments, Ending Deferred Balance, and Payable calculations can be isolated and grouped based on tags. Up to nine tag groups can be created. Each tag group applies to both federal and the related state amounts.

The system parameters JE_TAG_GROUP_#_NAME, with a paramvalue of the tag group name, and JE_TAG_GROUP_#_TAGS, with a paramvalue of a group of tags separated by commas, need to be activated to use tag groups. Tag groups add items to the Tax Calculation drop-down list on the

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Journal Entries screen.

GAAP to Stat / Stat to Tax
Deferred Provision, Balance Sheet Only Adjustments, and Ending Deferred Balance calculations can be isolated and grouped based on the GAAP to Stat and Stat to Tax breakout. The GAAP to Stat and Stat to Tax breakout applies to both federal and the related state amounts.

State Groups
You can group similar states together, based on their common general ledger accounts. Up to nine state groups can be created.

The system parameters JE_STATE_GROUP_NAME_#, with a paramvalue of the state group name, and JE_STATE_GROUP_%_STATE##, with a paramvalue of a state code, need to be activated to use state groups. State groups add items to the Tax Calculation drop-down list on the Journal Entries screen.

Customized JE Report

- The journal entry report can be customized based on a user's specifications.
- Each of the calculations in the system, as well as data in either the taxes per book fields or trial balance lines can be combined to create a journal entry report.
- Please contact either your Client Manager to have report customization done.

FOREIGN CURRENCY ISSUES

Each unit is designated a currency type, as well as exchange rates that are used to convert the unit's local currency information to reporting currency. Enter 1 for the exchange rate if the local and reporting currency are the same currency.

In converting currency, there are several potential issues that can occur. The Pre-Tax Book Income (PTBI) provided may be converted at different exchange rates. On a unit basis, the PTBI policy can be selected so that the correct exchange rate is used to convert. The interplay of the Weighted Average and Spot rates may require that a Currency Translation Adjustment (CTA) be posted to account for the difference in rates. The system automatically posts the CTA as an equity adjustment to the deferred tax asset/liability.

There is only one reporting currency concept in the system. This allows the combination of units in sub-consolidated or consolidated reports in the reporting currency view. The local currency view of the report may not make sense unless all units have the same currency.

Currency Types and Options

Currency Types

- Functional Currency: Primary Currency in which the books of record are maintained. The currency in which an entity does business.
- Local Currency: Currency of the country where the business is physically located.
- Reporting Currency: Currency in which the entity reports financial statements. Reporting currency symbol options are US Dollar, Euro, and Japanese Yen. The default is US Dollar. It can be modified with a system parameter.
- Hyper inflationary Environment: When the cumulative rate of inflation exceeds 100% over the three year period, then FAS 52 requires USD to be the functional currency. The unit’s local currency should be set to USD.

Currency Options

- Currency Codes: There are pre-populated currency codes that can be expanded, as necessary, in the Manage Countries/Currencies screen.

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- Thousands Separators: The system defaults to a comma (1,000.00) for the thousands separator. The comma can be changed to a period (1.000,00) with a system parameter.

Foreign Exchange Rates

Entry Format

When entering foreign exchange rates on the Unit Details screen, the format should be the amount 1 unit of Reporting Currency would equal in Local Currency or Reporting Currency/Local Currency. For example, if reporting is USD and 1 USD equals .60 of another currency, the rate would be 1.666667 (1/.6).

Note: You cannot enter a zero FX rate.

Types

- Weighted Average Rates: Blended foreign exchange rate for a period of time that is applied to Income Statement items.
- Spot Rates: Foreign Exchange rate on a specific date that is applied to Balance Sheet items.

Adjustments

Currency Translation Adjustment: The difference between Weighted Average rate and Spot rate, when Income Statement items have an impact on Balance Sheet items.

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PTBI Policies

There are five Pre-Tax Book Income policies that can be assigned to a Unit. Each policy asks for different input and generates results based on information entered for the unit. Select the best policy for the data you wish to populate and the calculations that the system should perform.

Policy	Local Currency PBT	Reporting Currency PBT	FX Rate	Rounding
Enter Local, FX and Calc USD	Entered	Calculated	Entered	N/A
Enter USD, FX and Calc Local	Calculated	Entered	Entered	N/A
Enter Local, USD and Calc FX	Entered	Entered	Calculated	N/A
Enter Local, USD and FX	Entered	Entered	Entered	N/A
Enter Local, USD, FX and Calc Rounding	Entered	Entered	Entered	Calculated

- When using the Enter Local, USD and Calc FX policy and the Local PTBI is zero:
- The system attempts to compute the reporting by dividing zero by the Weighted Average FX and returning "unknown," with no amounts displaying in reporting currency. To display amounts in reporting currency, select another PTBI policy and enter the Weighted Average FX.

Reports in reporting currency display with the message: "Unit(s) included in the report have an Unknown Weighted Average FX. Amounts in those units will be excluded in reporting currency."

- When using the last two policies, Effective Tax rates may differ in Local Currency and Reporting Currency because the PTBI is using a different Weighted Average rate than the entered Weighted Average.
- When using the last policy, the rounding amount is included on a separate line in the Effective Tax Rate report.
- Regardless of the policy selected, amounts other than the PTBI are converted at the entered Weighted Average or Spot rate.

Change in Rate and Currency Translation

Deferred Balances Report in the Expanded (Balance Sheet) View

- Beginning Balance column balances are converted using the Beginning Spot rate and the Beginning Tax rate.
- The Rate Change column creates an adjustment to restate the Beginning Balance column at the Ending Spot rate and the Ending Tax rate.
- All other Columns are converted using the Ending Spot rate and the Ending Tax rate.
- The Ending Balance is the sum of the columns and is effectively the Ending Balances converted using Ending Spot Rate and the Ending Tax rate.

Example of a Change in the Deferred Rate from 35% to 40%:

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	Beginning		Adjusted Beginning
Temp Diff Bal in Local Currency	**100,000**		**100,000**
Deferred Rate	35.00%		40.00%
Tax Effected Temp Bal in Local Currency	**35,000**		**40,000**
FX Rate	**0.5**		**0.5**
Tax Effected Temp Bal in USD	**$70,000**		**$80,000**
Rate Change		$10,000	

Unit Deferred Balances (Fed Only) (USD)

Test, TaxStream, Test

Code	Name	Beginning Balance	Rate Change	Current Activity	Deferred Only	Balance Sheet Only	Ending Balance
T1000	Bad Debt Reserve	$70,000	$10,000	$8,000	$0	$0	$88,000
total:		$70,000	$10,000	$8,000	$0	$0	$88,000

Example of a Change in the FX Rate from .5000 to .4500:

	Beginning		Adjusted Beginning
Temp Diff Bal in Local Currency	**100,000**		**100,000**
Deferred Rate	**35.00%**		**35.00%**
Tax Effected Temp Bal in Local Currency	**35,000**		**35,000**
FX Rate	0.5		0.45
Tax Effected Temp Bal in USD	**$70,000**		**$77,778**
Rate Change		$7,778	

Unit Deferred Balances (Fed Only) (USD)

Test, TaxStream, Test

Code	Name	Beginning Balance	Rate Change	Current Activity	Deferred Only	Balance Sheet Only	Ending Balance
T1000	Bad Debt Reserve	$70,000	$7,778	$7,778	$0	$0	$85,556
total:		$70,000	$7,778	$7,778	$0	$0	$85,556

Example of Change in the Deferred Rate from 35% to 40% and the FX Rate from .4500 to .5500:

	Beginning		Adjusted Beginning
Temp Diff Bal in Local Currency	100,000		100,000
Deferred Rate	35.00%		40.00%
Tax Effected Temp Bal in Local Currency	35,000		40,000
FX Rate	0.45		0.55
Tax Effected Temp Bal in USD	$77,778		$72,727
Rate Change		- $5,051	

Unit Deferred Balances (Fed Only) (USD)

Test, TaxStream, Test

Code	Name	Beginning Balance	Rate Change	Current Activity	Deferred Only	Balance Sheet Only	Ending Balance
T1000	Bad Deb Reserve	$77,778	($5,051)	$7,273	$0	$0	$80,000
total:		$77,778	($5,051)	$7,273	$0	$0	$80,000

Deferred Balances Report in the CIR Expanded (Balance Sheet) View

- The Rate Change column is broken out into FX Rate Change and Def Rate Change.
- The FX Rate Change is the impact of the FX rate change on the beginning balance, including the impact of any FX rate change from a change in the deferred rate.
- The Deferred Rate Change is the impact of the deferred rate change on the beginning balances.
- More detail on each of the rate change activities can be displayed by viewing the Deferred Balances report in the Expanded (Income Statement) view.

Beginning Balance	FX Rate Change	Def Rate Change	Current Activity	Deferred Only	Balance Sheet Only	Ending Balance
77,778	(15,051)	10,000	7,273	0	0	80,000
77,778	(15,051)	10,000	7,273	0	0	80,000

Explanation of Rate Change on Beginning Balances:

	FX	FX on Def	Deferred	
Beginning Balance - Local Currency, Pre Rate	100,000	100,000	100,000	
Beginning Deferred Rate	35%	35%	35%	
Ending Deferred Rate		40%		
Beginning FX Rate	0.45			
Weighted Avg FX Rate		0.5	0.5	
Beginning Balances in Reporting Currency at Beginning Rates	77,778	10,000	70,000	
Beginning Balance - Local Currency, Pre Rate	100,000	100,000	100,000	
Beginning Deferred Rate	35%	35%		
Ending Deferred Rate		40%	40%	
Ending FX Rate	0.55	0.55		
Weighted Avg FX Rate			0.5	
Beginning Balance in Reporting Currency at Ending Rates	63,636	9,091	80,000	
FX Rate Change	(14,141)	(909)		**(15,051)**
Deferred Rate Change			10,000	**10,000**
Total Rate Change				**(5,051)**

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FX Rate Change

The FX Rate Change is the impact of the FX rate change on each of the beginning balances, including the impact of any FX rate change from a change in the deferred rate:

(Beginning Balance / Beginning FX Spot Rate)
– (Beginning Balance / Ending FX Spot Rate)
+ (Beginning Balance X (Ending Deferred Rate – Beginning Deferred Rate) / Ending FX Spot Rate)
– (Beginning Balance X (Ending Deferred Rate – Beginning Deferred Rate) / Weighted Avg FX Rate)

Def Rate Change Computations

The Deferred Rate Change is the impact of the deferred rate change on each of the beginning balances. [((Beginning Balance X Ending Deferred Rate) / Weighted Avg FX Rate) – ((Beginning Balance X Beginning Deferred Rate) / Weighted Avg FX Rate)].

Deferred Balances Report in the Expanded (Income Statement) View

- Currency Translation Adjustment.
- Deferred Balances in USD are translated from Local Currency Balances using the Beginning and Ending Spot FX Rates.
- USD Change in Deferred Balances.

	Begin	Activity	Ending
Local Currency Balance	100,000	10,000	110,000
Tax Rates (Begin and End)	35%		40%
Local currency tax effected	35,000		44,000
Beginning and Ending FXs	0.45		0.55
USD tax effected	$77,778		$80,000

Beginning DTA(L) - Ending DTA(L): -$2,222

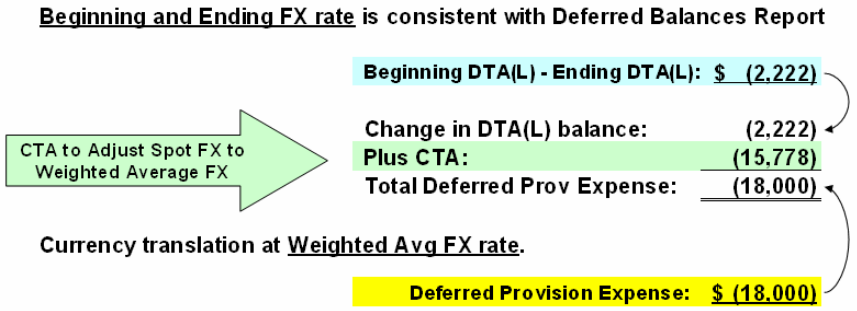
- Deferred Expense in USD is translated from the Local Currency Activity using Weighted FX Rates
- USD Deferred Expense

	Begin	Activity	Ending
Local Currency Balance	100,000	10,000	110,000
Tax Rates (Begin and End)	35%		40%
Local currency tax effected	35,000		44,000
Weighted Avg FX	0.50		0.50
USD tax effected	$70,000		$88,000

Deferred Provision Expense: -$18,000

- Currency Translation Adjustment Computation
- Adjusts the Weighted Average FX Impact and the Ending Spot FX Rate

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Detail of CTA Calculation Components:

Information for the Calculation:			
Beginning Temporary Difference Balance	100,000		
Temporary Difference Activity	10,000		
Beginning FX Spot Rate	0.45	Current Tax Rate	37%
Ending FX Spot Rate	0.55	Beginning Deferred Tax Rate	35%
Weighted Average FX Rate	0.50	Ending Deferred Tax Rate	40%

	Deferred Provision					Currency Translation Adjustment					
Current Provision	Rate Impacting Items										
a. Activity	b. Effect Dfrd Rate Chngs	c. Effect Rate Diffs b/w Curr + Dfrd	d. Dfrd Only Adjs	Total Rate Impact	Total Deferred Provision	BBal CFX	CTA on a	CTA on b	CTA on c	CTA on d	Total CTA
7,400	10,000	600	0	10,600	18,000	-14,141	-673	-909	-55	0	-15,778
7,400	10,000	600	0	10,600	18,000	-14,141	-673	-909	-55	0	-15,778
①	②	③	④	⑤	⑥	❶	❷	❸	❹	❺	❻

Deferred Provision

① 7,400 = 10,000 / 0.5 * 37%
② 10,000 = 100,000 / 0.5 * (40% - 35%)
③ 600 = 10,000 / 0.5 * (40% - 37%)
④ 0 = Deferred Only Activity / 0.5 * 40%
⑤ 10,600 = ②+③+④
⑥ 18,000 = ①+②+③+④

Currency Translation Adjustment

❶ -14,141 = 100,000 * 35% / 0.55 - 100,000 * 35% / 0.45
❷ -673 = 10,000 * 37% / 0.55 - 10,000 * 37% / 0.5
❸ -909 = 100,000 * (40% - 35%) / 0.55 - 100,000 * (40% - 35%) / 0.5
❹ -55 = 10,000 * (40% - 37%) / 0.55 - 10,000 * (40% - 37%) / 0.5
❺ 0 = Def Only Act * 40% / 0.55 – Def Only Act * 40% / 0.5
❻ -15,778 = ❶+❷+❸+❹+❺

CTA Amount Displayed on the Tax Provision Report:

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Begin Deferred Tax Per B/S	$77,778	
+ Bal Sheet Only Adjustment	$0	
- Ending Deferred Tax Per B/S	-$80,000	
+ CTA	-$15,778	
+ Deferred Provision Only	$0	
+ Deferred Tax Provision		+ -$18,000

Combining Units with Different Currencies

- On a Unit level, all reports can be viewed in Local Currency.
- Viewing sub-consolidated or consolidated level reports in Local Currency is available if all Units have been assigned the same currency.
- A Unit's currency designation can be modified, if necessary, by an Administrator in the Manage Units folder.
- The error message, "The Current Consolidation contains Units with multiple currencies; Cannot display Local Currency Report ...," displays when there are different currencies in the units being combined.
- To view reports in the Local Currency view when the Units have different currencies, you must add the system parameter ALLOWMULTICURRENCYREPORT to override the error message above and display the report. Use care when activating the parameter. The following message appears: "The report you are about to display contains multiple currencies. The report data will not be consistent."

Currency Translation Adjustment

The system can automatically calculate Currency Translation Adjustment (CTA) for all temporary differences. The calculation takes into account the differences between the Weighted Average FX Rate, Beginning Deferred FX Rate, and Ending Deferred FX Rate. It can also, if applicable, take into account any differences in Unit Tax Rates that have a foreign exchange impact.

CTA amounts can be viewed in three different reports: Tax Provision, Deferred Balances (cir expanded b/s), and Deferred Balances (expanded i/s), which is the most comprehensive report. The Tax Provision report displays the total CTA amount, while the Deferred Balances (cir expanded b/s) report only displays the CTA for the Beginning Balance. The Deferred Balances (expanded i/s) report, however, displays CTA on Activity, differences between beginning and ending tax rates, differences between current and deferred tax rates, and Deferred Only Adjustments.

There are three options for calculating CTA:

- The first computes the CTA and impacts the Ending Payable accounts. The CTA is offset in an Equity account. The Ending Deferred Tax Asset/Liability accounts are then offset in an Equity account.

- The second (Alternative CTA - International Financial Reporting Standards: IFRS) computes the current Tax Expense, which is offset in a Taxes Payable account. The Deferred Tax Expense is offset in the Ending Deferred Tax Asset/Liability accounts.

- The third (Additional CTA) allows you to manually calculate and enter additional CTA amounts. The entry is in the Reporting Currency and After Tax Rate format. Depending on which fields are populated, the amounts could impact both Current and Deferred Tax Expense, Deferred Only Tax Expense, or Equity. Amounts are tracked and shown on reports with a system-defined After Tax Temporary Difference.

Note: Alternative CTA and Additional CTA are available in ONESOURCE Tax Provision 6.0 and

higher.

Setup

This section describes the setup involved for all three options.

Option 1

Option 1 does not require any setup. The system automatically calculates CTA when applicable.

Option 2 - Alternative CTA

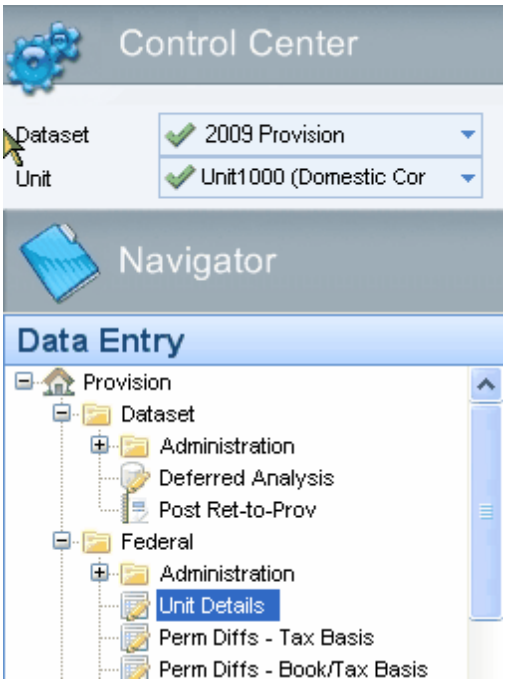
To enable the Alternative CTA calculation, you need to activate the dataset parameter CTA_ALT_CALC with the value 1 by selecting the Provision dataset and clicking Data Entry > Dataset > Administration > Dataset Parameters.

Option 3- Alternative CTA

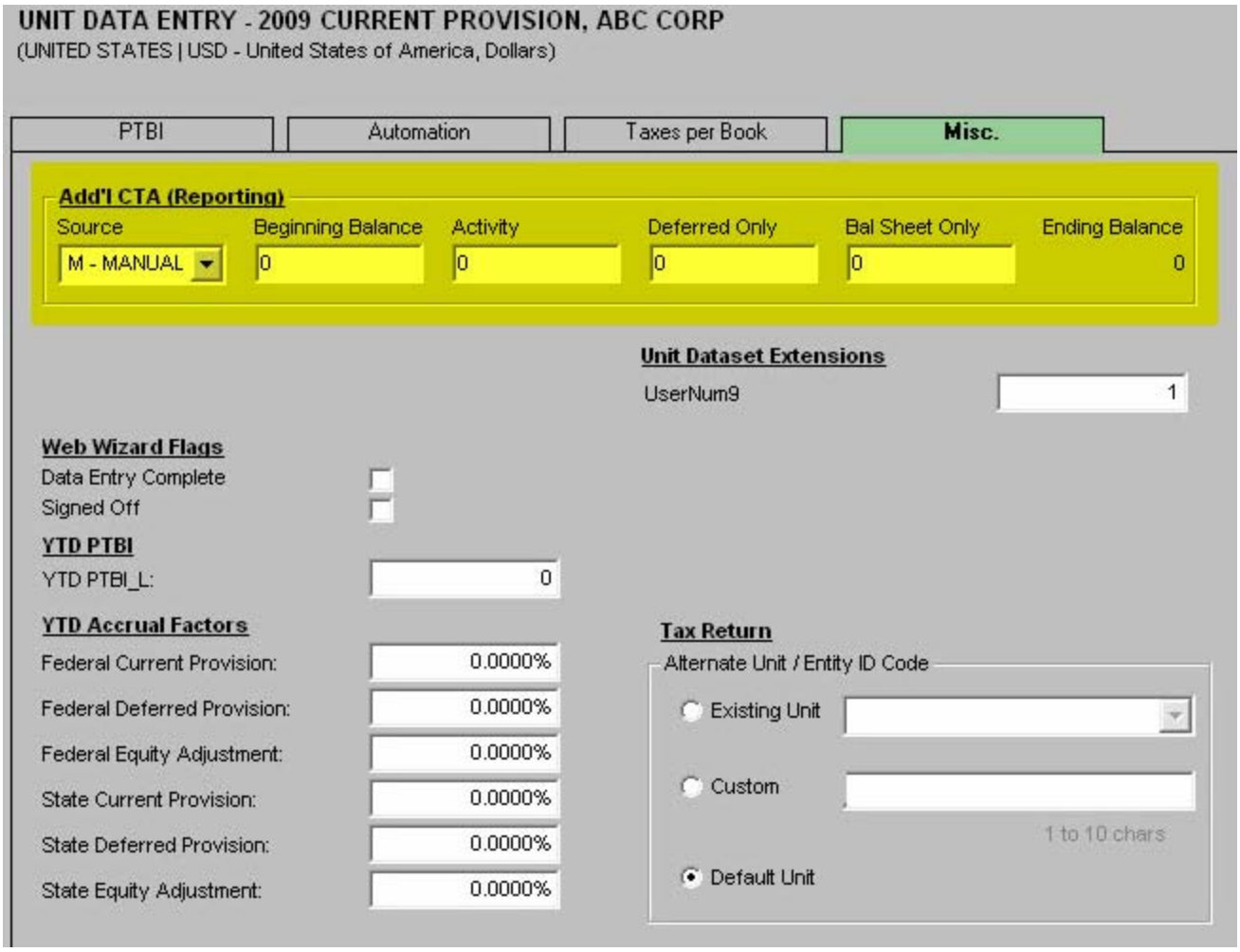
Option 3 allows you to manually enter CTA calculations. You first need to activate the system parameter SHOW_CTA with the value 1 by selecting the Administration area and clicking Administration > System > Manage Restricted Features.

Note: The system must be restarted for the system parameter to take effect.

Next, select the Provision dataset, click Data Entry > Federal > Unit Details, and then select the Misc. tab. You can enter CTA manually through the Add'l CTA (Reporting) section.



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Scenarios

This section contains scenarios for each option.

Option 1 - Scenario A

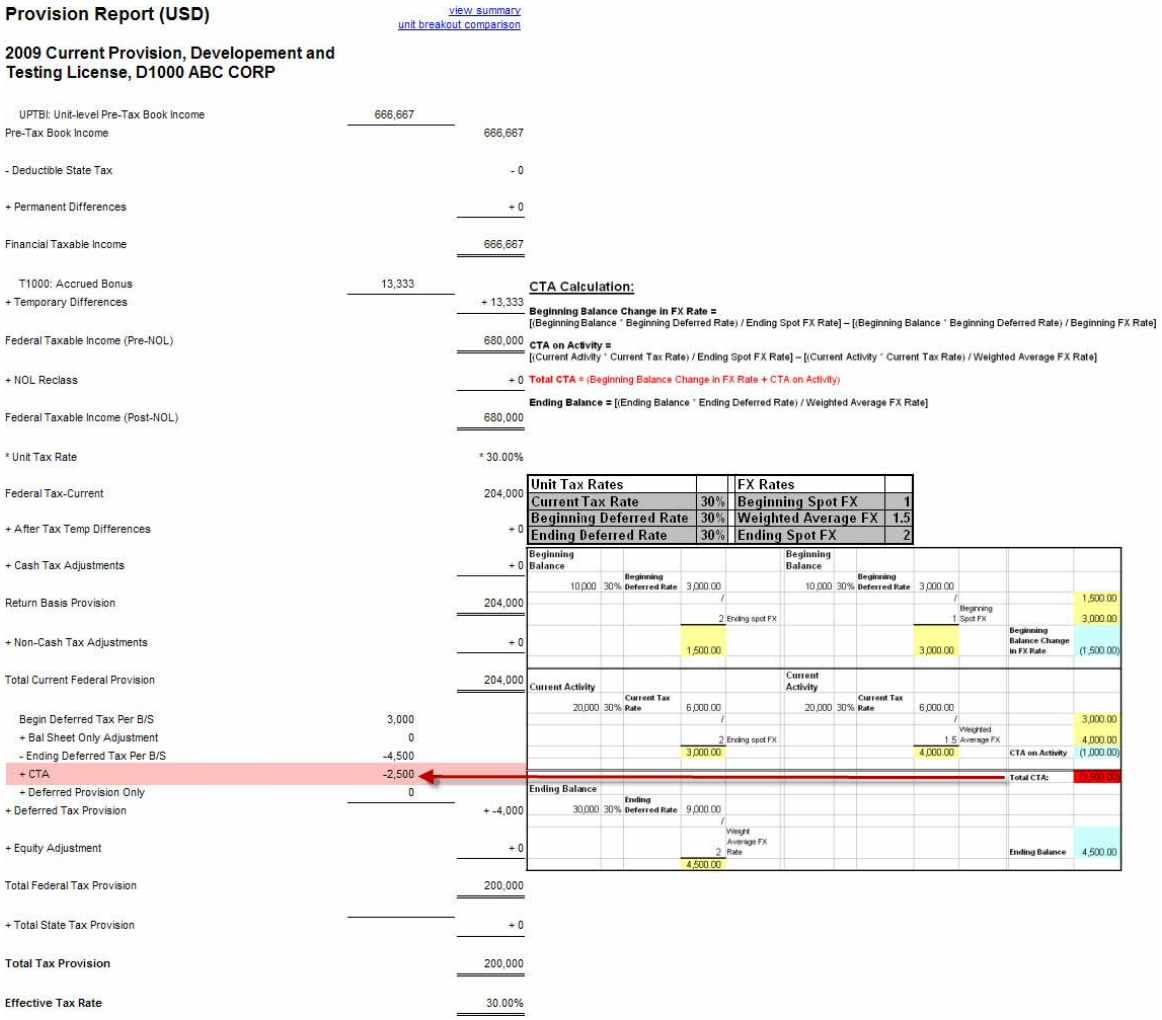
The first option for CTA is an existing feature that does not require additional setup for it to function.

Unit Tax Rates are the Same

If there are differences in the Weighted Average FX Rate, Beginning FX Rate, and Ending FX Rate, a CTA adjustment must be made for all temporary differences.

Note: Only temporary differences are used for example. However, the CTA calculation takes all types of adjustments into consideration.

The CTA is in the Tax Provision report. It is used to calculate the Deferred Tax Provision.



Provision Report (USD)

view summary
unit breakout comparison

2009 Current Provision, Developement and Testing License, D1000 ABC CORP

UPTBI: Unit-level Pre-Tax Book Income	666,667	
Pre-Tax Book Income		666,667
- Deductible State Tax		- 0
+ Permanent Differences		+ 0
Financial Taxable Income		666,667
T1000: Accrued Bonus	13,333	
+ Temporary Differences		+ 13,333
Federal Taxable Income (Pre-NOL)		680,000
+ NOL Reclass		+ 0
Federal Taxable Income (Post-NOL)		680,000
* Unit Tax Rate		* 30.00%
Federal Tax-Current		204,000
+ After Tax Temp Differences		+ 0
+ Cash Tax Adjustments		+ 0
Return Basis Provision		204,000
+ Non-Cash Tax Adjustments		+ 0
Total Current Federal Provision		204,000
Begin Deferred Tax Per B/S	3,000	
+ Bal Sheet Only Adjustment	0	
- Ending Deferred Tax Per B/S	-4,500	
+ CTA	-2,500	
+ Deferred Provision Only	0	
+ Deferred Tax Provision		+ -4,000
+ Equity Adjustment		+ 0
Total Federal Tax Provision		200,000
+ Total State Tax Provision		+ 0
Total Tax Provision		200,000
Effective Tax Rate		30.00%

CTA Calculation:

Beginning Balance Change in FX Rate =
[(Beginning Balance * Beginning Deferred Rate) / Ending Spot FX Rate] – [(Beginning Balance * Beginning Deferred Rate) / Beginning FX Rate]

CTA on Activity =
[(Current Activity * Current Tax Rate) / Ending Spot FX Rate] – [(Current Activity * Current Tax Rate) / Weighted Average FX Rate]

Total CTA = (Beginning Balance Change in FX Rate + CTA on Activity)

Ending Balance = [(Ending Balance * Ending Deferred Rate) / Weighted Average FX Rate]

Unit Tax Rates		FX Rates	
Current Tax Rate	30%	Beginning Spot FX	1
Beginning Deferred Rate	30%	Weighted Average FX	1.5
Ending Deferred Rate	30%	Ending Spot FX	2

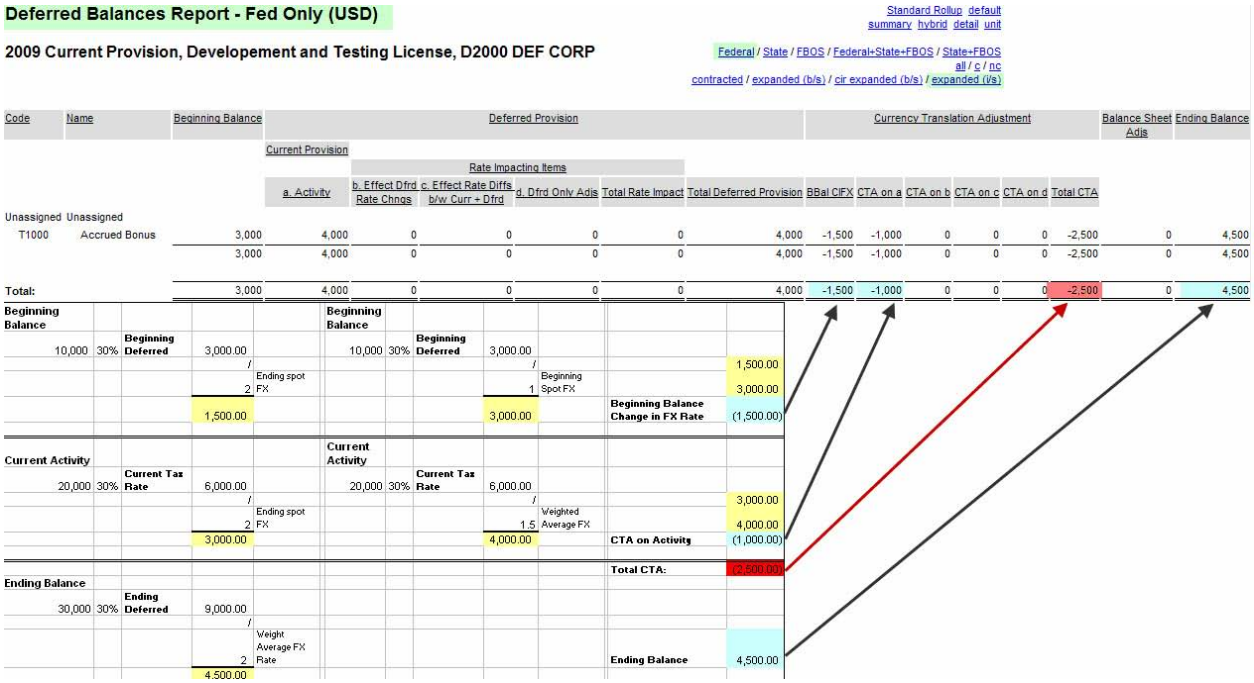
Expanded B/S

Note: You can set corresponding relationships between tag letters and report columns by selecting the Administration area and clicking Administration > System > Manage Deferred Rollforwards.

The CTA calculation can be viewed in the Deferred Balances Report (cir expanded b/s):

Expanded I/S
The CTA calculation can be viewed in the Deferred Balances Report (expanded i/s):

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Deferred Balances Report - Fed Only (USD)

2009 Current Provision, Developement and Testing License, D2000 DEF CORP

Standard Rollup default summary hybrid detail unit

Federal / State / FBOS / Federal+State+FBOS / State+FBOS all / c / nc contracted / expanded (b/s) / cir expanded (b/s) / expanded (i/s)

Code	Name	Beginning Balance	Deferred Provision						Currency Translation Adjustment						Balance Sheet Adjs	Ending Balance
			Current Provision	Rate Impacting Items												
			a. Activity	b. Effect Dfrd Rate Chngs	c. Effect Rate Diffs b/w Curr + Dfrd	d. Dfrd Only Adjs	Total Rate Impact	Total Deferred Provision	BBal CIFX	CTA on a	CTA on b	CTA on c	CTA on d	Total CTA		
Unassigned	Unassigned															
T1000	Accrued Bonus	3,000	4,000	0	0	0	0	4,000	-1,500	-1,000	0	0	0	-2,500	0	4,500
		3,000	4,000	0	0	0	0	4,000	-1,500	-1,000	0	0	0	-2,500	0	4,500
Total:		3,000	4,000	0	0	0	0	4,000	-1,500	-1,000	0	0	0	-2,500	0	4,500

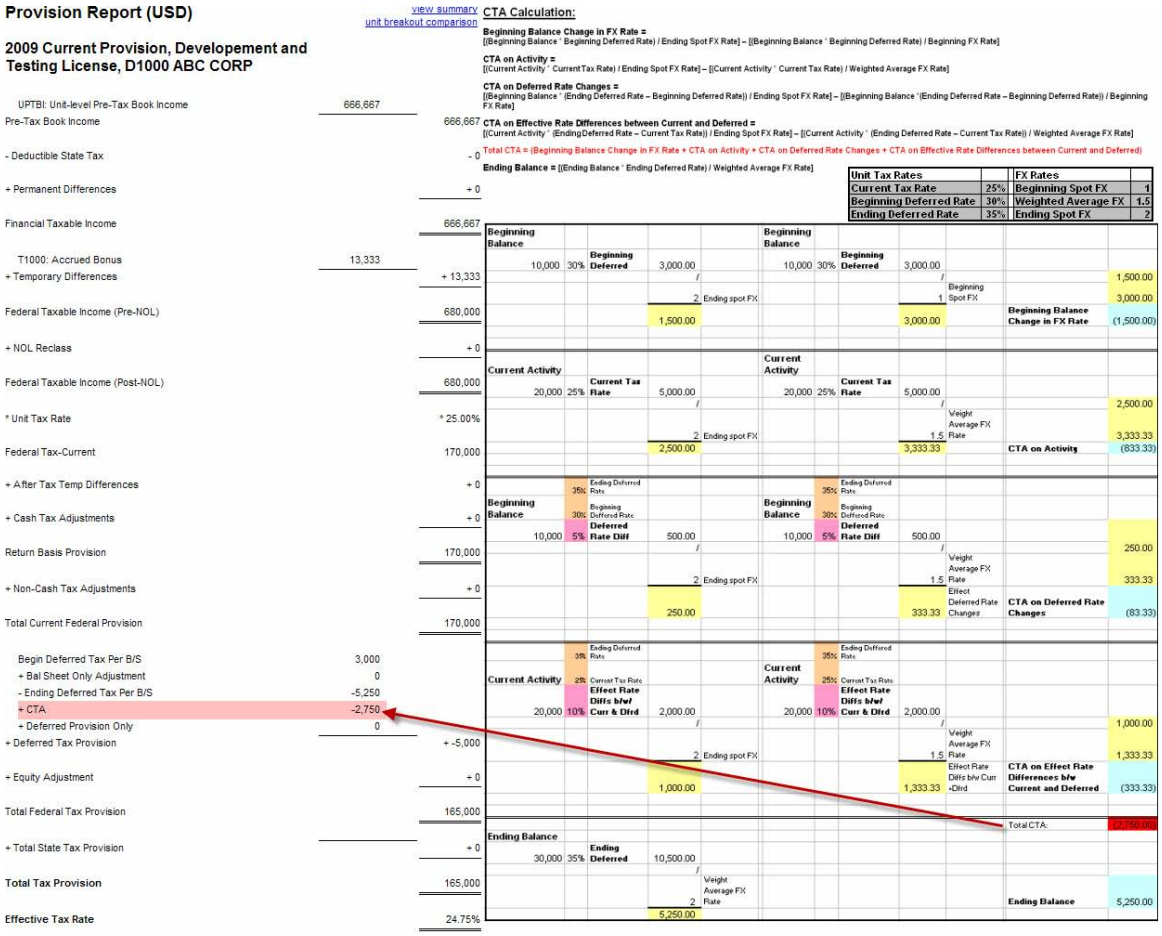
Option 1 - Scenario B

Unit Tax Rates are Different

If there are differences in the Weighted Average FX Rate, Beginning FX Rate, and Ending FX Rate, a CTA adjustment must be made for all temporary differences.

Note: Only temporary differences are used for example. However, the CTA calculation takes all types of temporary differences into consideration.

The CTA is in the Tax Provision report. It is used to calculate the Deferred Tax Provision.



Provision Report (USD)

view summary
unit breakout comparison

2009 Current Provision, Developement and Testing License, D1000 ABC CORP

UPTBI: Unit-level Pre-Tax Book Income	666,667	
Pre-Tax Book Income		666,667
- Deductible State Tax		- 0
+ Permanent Differences		+ 0
Financial Taxable Income		666,667
T1000: Accrued Bonus	13,333	
+ Temporary Differences		+ 13,333
Federal Taxable Income (Pre-NOL)		680,000
+ NOL Reclass		+ 0
Federal Taxable Income (Post-NOL)		680,000
* Unit Tax Rate		* 25.00%
Federal Tax-Current		170,000
+ After Tax Temp Differences		+ 0
+ Cash Tax Adjustments		+ 0
Return Basis Provision		170,000
+ Non-Cash Tax Adjustments		+ 0
Total Current Federal Provision		170,000
Begin Deferred Tax Per B/S	3,000	
+ Bal Sheet Only Adjustment	0	
- Ending Deferred Tax Per B/S	-5,250	
+ CTA	-2,750	
+ Deferred Provision Only	0	
+ Deferred Tax Provision		+ -5,000
+ Equity Adjustment		+ 0
Total Federal Tax Provision		165,000
+ Total State Tax Provision		+ 0
Total Tax Provision		165,000
Effective Tax Rate		24.75%

CTA Calculation:

Beginning Balance Change in FX Rate =
[(Beginning Balance * Beginning Deferred Rate) / Ending Spot FX Rate] – [(Beginning Balance * Beginning Deferred Rate) / Beginning FX Rate]

CTA on Activity =
[(Current Activity * Current Tax Rate) / Ending Spot FX Rate] – [(Current Activity * Current Tax Rate) / Weighted Average FX Rate]

CTA on Deferred Rate Changes =
[(Beginning Balance * (Ending Deferred Rate – Beginning Deferred Rate)) / Ending Spot FX Rate] – [(Beginning Balance *(Ending Deferred Rate – Beginning Deferred Rate)) / Beginning FX Rate]

CTA on Effective Rate Differences between Current and Deferred =
[(Current Activity * (Ending Deferred Rate – Current Tax Rate)) / Ending Spot FX Rate] – [(Current Activity * (Ending Deferred Rate – Current Tax Rate)) / Weighted Average FX Rate]

Total CTA = (Beginning Balance Change in FX Rate + CTA on Activity + CTA on Deferred Rate Changes + CTA on Effective Rate Differences between Current and Deferred)

Ending Balance = [(Ending Balance * Ending Deferred Rate) / Weighted Average FX Rate]

Unit Tax Rates		FX Rates	
Current Tax Rate	25%	Beginning Spot FX	1
Beginning Deferred Rate	30%	Weighted Average FX	1.5
Ending Deferred Rate	35%	Ending Spot FX	2

Beginning Balance 10,000 30% Beginning Deferred 3,000.00 / 2 Ending spot FX 1,500.00
Beginning Balance 10,000 30% Beginning Deferred 3,000.00 / 1 Beginning Spot FX 3,000.00
1,500.00
Beginning Balance Change in FX Rate (1,500.00)

Current Activity 20,000 25% Current Tax Rate 5,000.00 / 2 Ending spot FX 2,500.00
Current Activity 20,000 25% Current Tax Rate 5,000.00 / 1.5 Weight Average FX Rate 3,333.33
2,500.00
CTA on Activity (833.33)

Beginning Balance 10,000 30% Beginning Deffered Rate 35% Ending Deferred Rate 5% Deferred Rate Diff 500.00 / 2 Ending spot FX 250.00
Beginning Balance 10,000 30% Beginning Deffered Rate 35% Ending Deferred Rate 5% Deferred Rate Diff 500.00 / 1.5 Weight Average FX Rate 333.33
250.00
CTA on Deferred Rate Changes (83.33)

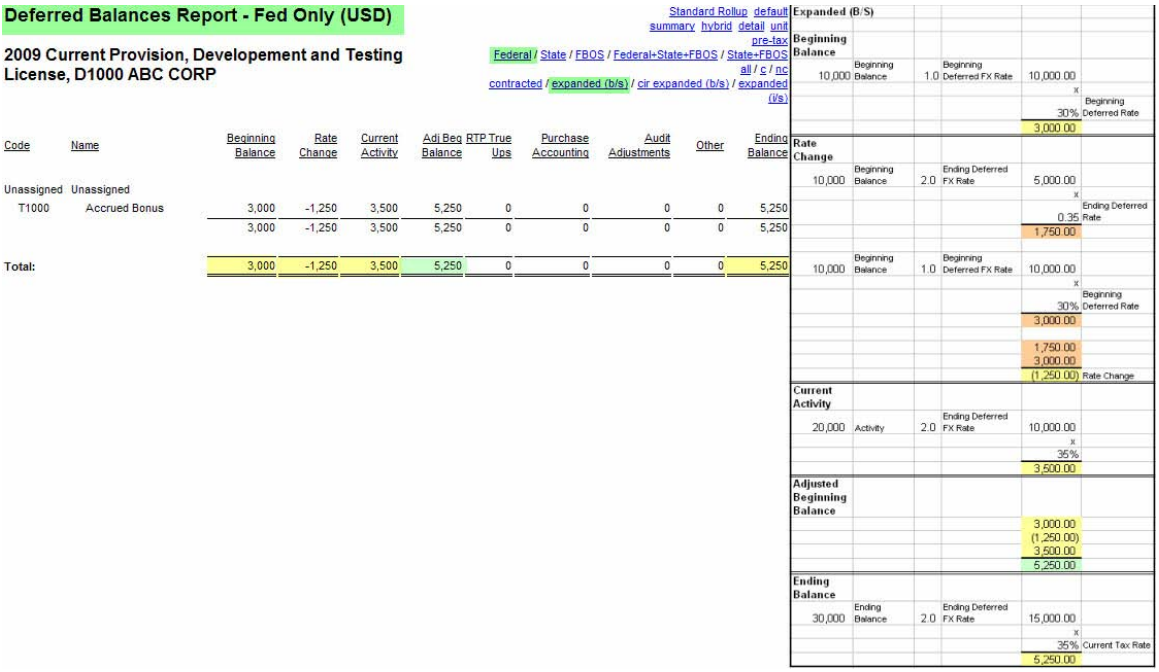
Current Activity 25% Current Tax Rate 20,000 10% Effect Rate Diffs b/w Curr & Dfrd 2,000.00 / 2 Ending spot FX 1,000.00
Current Activity 25% Current Tax Rate 20,000 10% Effect Rate Diffs b/w Curr & Dfrd 2,000.00 / 1.5 Weight Average FX Rate 1,333.33
1,000.00
CTA on Effect Rate Differences b/w Current and Deferred (333.33)
Total CTA: (2,750.00)

Ending Balance 30,000 35% Ending Deferred 10,500.00 / 2 Weight Average FX Rate 5,250.00
Ending Balance 5,250.00

Expanded B/S

The CTA calculation can be viewed in the Deferred Balances Report (cir expanded b/s):

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Deferred Balances Report - Fed Only (USD)

2009 Current Provision, Developement and Testing License, D1000 ABC CORP

Standard Rollup default
summary hybrid detail unit
pre-tax
Federal / State / FBOS / Federal+State+FBOS / State+FBOS
all / c / nc
contracted / expanded (b/s) / cir expanded (b/s) / expanded (i/s)

Code	Name	Beginning Balance	Rate Change	Current Activity	Adj Beg Balance	RTP True Ups	Purchase Accounting	Audit Adjustments	Other	Ending Balance
Unassigned	Unassigned									
T1000	Accrued Bonus	3,000	-1,250	3,500	5,250	0	0	0	0	5,250
		3,000	-1,250	3,500	5,250	0	0	0	0	5,250
Total:		3,000	-1,250	3,500	5,250	0	0	0	0	5,250

Expanded (B/S)

Beginning Balance

10,000 Beginning Balance 1.0 Beginning Deferred FX Rate 10,000.00
x
30% Beginning Deferred Rate
3,000.00

Rate Change

10,000 Beginning Balance 2.0 Ending Deferred FX Rate 5,000.00
x
0.35 Ending Deferred Rate
1,750.00

10,000 Beginning Balance 1.0 Beginning Deferred FX Rate 10,000.00
x
30% Beginning Deferred Rate
3,000.00

1,750.00
3,000.00
(1,250.00) Rate Change

Current Activity

20,000 Activity 2.0 Ending Deferred FX Rate 10,000.00
x
35%
3,500.00

Adjusted Beginning Balance

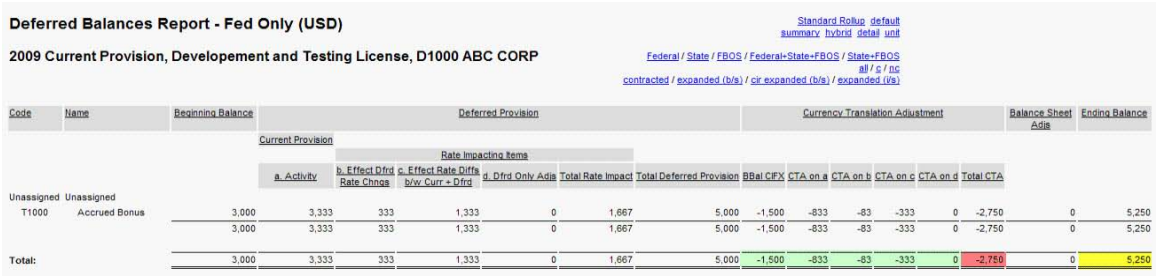
3,000.00
(1,250.00)
3,500.00
5,250.00

Ending Balance

30,000 Ending Balance 2.0 Ending Deferred FX Rate 15,000.00
x
35% Current Tax Rate
5,250.00

Expanded I/S

In the Expanded I/S report, you can view the impact of the CTA through Activity, the Deferred Rate Change, the Rate Difference between Current and Deferred, and Deferred Only Adjustments:



Deferred Balances Report - Fed Only (USD)

2009 Current Provision, Developement and Testing License, D1000 ABC CORP

Standard Rollup default
summary hybrid detail unit
Federal / State / FBOS / Federal+State+FBOS / State+FBOS
all / c / nc
contracted / expanded (b/s) / cir expanded (b/s) / expanded (i/s)

Code	Name	Beginning Balance	Deferred Provision						Currency Translation Adjustment					Balance Sheet Adjs	Ending Balance
			Current Provision	Rate Impacting Items											
			a. Activity	b. Effect Dfrd Rate Chngs	c. Effect Rate Diffs b/w Curr + Dfrd	d. Dfrd Only Adjs	Total Rate Impact	Total Deferred Provision	BBal CFX	CTA on a	CTA on b	CTA on c	CTA on d	Total CTA		
Unassigned	Unassigned														
T1000	Accrued Bonus	3,000	3,333	333	1,333	0	1,667	5,000	-1,500	-833	-83	-333	0	-2,750	0	5,250
		3,000	3,333	333	1,333	0	1,667	5,000	-1,500	-833	-83	-333	0	-2,750	0	5,250
Total:		3,000	3,333	333	1,333	0	1,667	5,000	-1,500	-833	-83	-333	0	-2,750	0	5,250



Expanded (US)												
Current Tax Rate	25%			Beginning Spot FX	1							
Beginning Deferred Rate	30%			Weighted Average FX	1.5							
Ending Deferred Rate	35%			Ending Spot FX	2							
Beginning Balance						Beginning Balance					Bbal CFX	
10,000	30%	Beginning Deferred Rate	3,000.00			10,000	30%	Beginning Deferred Rate	3,000.00			(1,500.00)
			/						/			
			1	Beginning Spot FX					2	Ending spot FX		
			3,000.00						1,500.00			
Current Activity						Current Activity					CTA on a	
20,000	25%	Current Tax Rate	5,000.00			20,000	25%	Current Tax Rate	5,000.00			(833.33)
			/						/			
			1.5	Weight Average FX Rate					2	Ending spot FX		
			3,333.33						2,500.00			
	35%	Ending Deferred Rate					35%	Beginning Deffered Rate				
Beginning Balance	30%	Beginning Deffered Rate				Beginning Balance	30%	Ending Deferred Rate			CTA on b	
10,000	5%	Deferred Rate Diff	500.00			10,000	5%	Deferred Rate Diff	500.00			(83.33)
			/						/			
			1.5	Weight Average FX Rate					2	Ending spot FX		
			333.33	Effect Deferred Rate Changes					250.00			
	35%	Ending Deffered Rate					35%	Ending Deferred Rate				
Current Activity	25%	Current Tax Rate				Current Activity	25%	Beginning Deffered Rate			CTA on c	
		Effect Rate Diffs b/w						Effect Rate Diffs b/w				
20,000	10%	Curr & Dfrd	2,000.00			20,000	10%	Curr & Dfrd	2,000.00			(333.33)
			/						/			
			1.5	Weight Average FX Rate					2	Ending spot FX		
			1,333.33	Effect Rate Diffs b/w Curr +Dfrd					1,000.00			
											Total CTA:	(2,750.00)
Ending Balance												
30,000	35%	Ending Deferred Rate	10,500.00									
			/									
			2	Weight Average FX Rate								
			5,250.00									

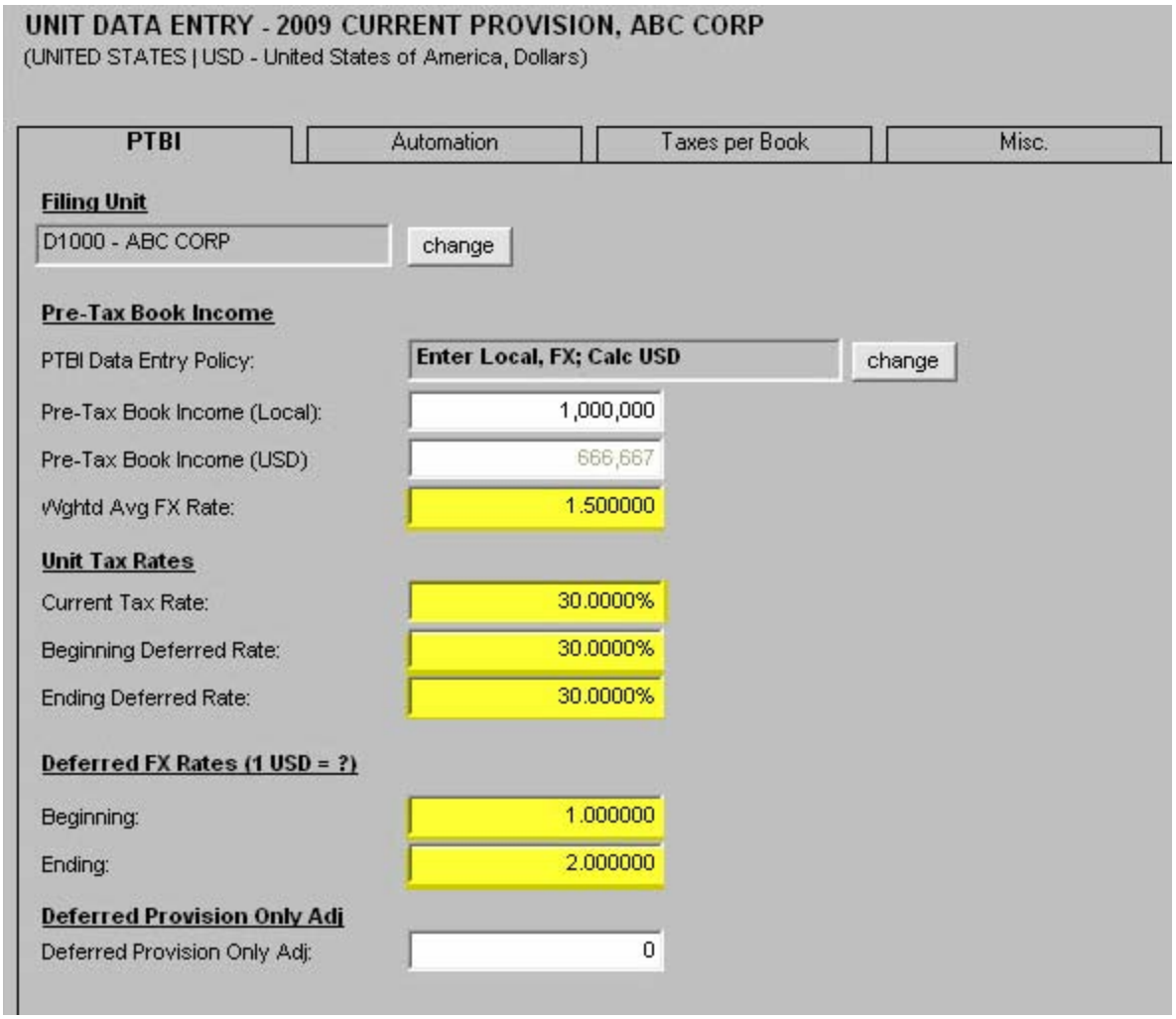
Option 2 - Scenario A

To enable the Alternative CTA calculation, the dataset parameter CTA_ALT_CALC must be entered by selecting the Provision dataset and clicking Data Entry > Dataset > Administration > Dataset Parameters.

All calculations and deferred report data for the CTA amount are the same as for Option 1. However, the placement of the CTA amount is before the Return Basis Provision in the Tax Provision report.

Unit Tax Rates are the Same

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The area highlighted in red is where the CTA amount was previously located. The yellow highlighted area is where the CTA amount will be located after the dataset parameter CTA_ALT_CALC is entered:

Provision Report (USD)

view summary
unit breakout comparison

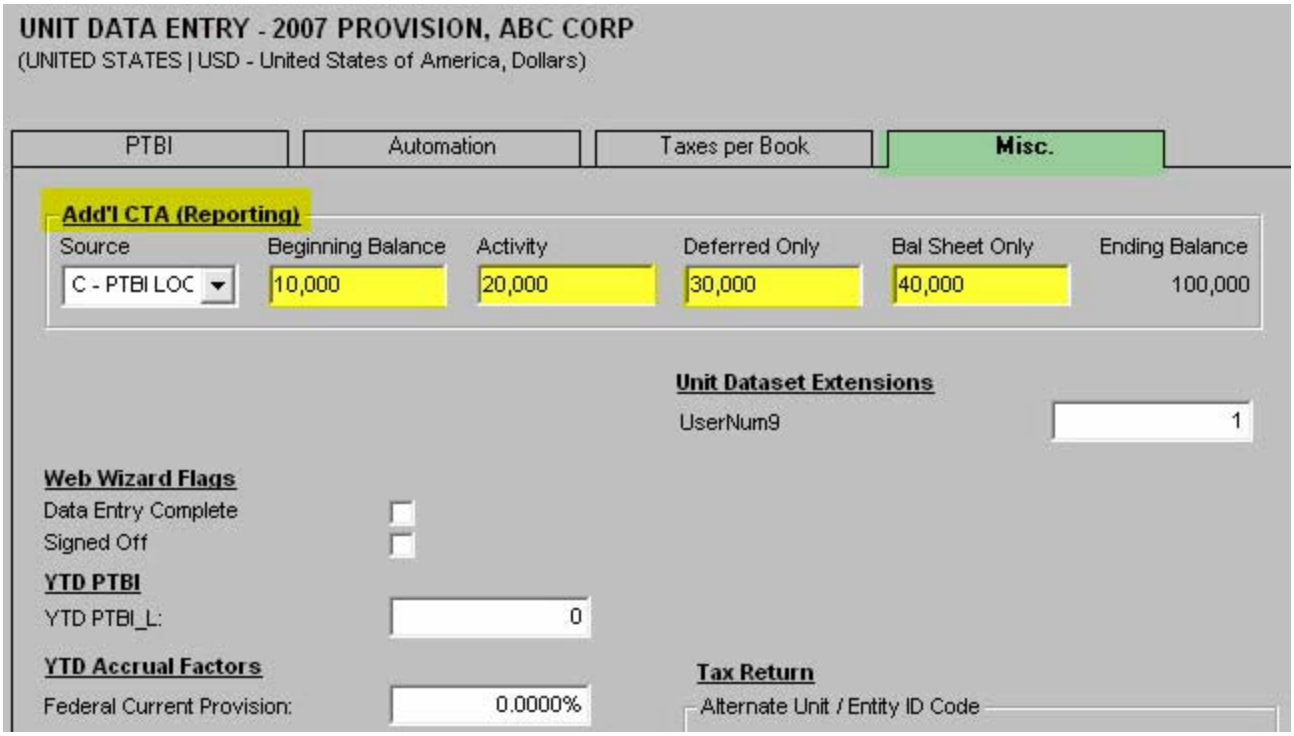
2009 Current Provision, Developement and Testing License, D1000 ABC CORP

UPTBI: Unit-level Pre-Tax Book Income	666,667	
Pre-Tax Book Income		666,667
- Deductible State Tax		- 0
+ Permanent Differences		+ 0
Financial Taxable Income		666,667
T1000: Accrued Bonus	13,333	
+ Temporary Differences		+ 13,333
Federal Taxable Income (Pre-NOL)		680,000
+ NOL Reclass		+ 0
Federal Taxable Income (Post-NOL)		680,000
* Unit Tax Rate		* 30.0000%
Federal Tax-Current		204,000
+ After Tax Temp Differences		+ 0
+ Cash Tax Adjustments		+ 0
+ CTA		+ -2,500
Return Basis Provision		201,500
+ Non-Cash Tax Adjustments		+ 0
Total Current Federal Provision		201,500
Begin Deferred Tax Per B/S	3,000	
+ Bal Sheet Only Adjustment	0	
- Ending Deferred Tax Per B/S	-4,500	
+ CTA	0	
+ Deferred Provision Only	0	
+ Deferred Tax Provision		+ -1,500
+ Equity Adjustment		+ 0
Total Federal Tax Provision		200,000

Option 3 - Scenario A

Additional CTA

After the SHOW_CTA system parameter has been added in Manage Configurations, additional CTA can be entered by selecting the Provision dataset, clicking Data Entry > Federal > Unit Details, and selecting the Misc. tab.



The SHOW_CTA parameter also automatically generates an After-Tax Temporary Difference labeled CTA_SYS. The information entered in the Additional CTA will show up as an After-Tax Temporary Difference.

The Additional CTA amount can be viewed in the Tax Provision report under After-Tax Temporary Differences. This amount is created using the system-generated After-Tax Temporary Difference CTA_SYS.

Expanded b/s

Note: You can modify column names for the Deferred Balances Report (expanded b/s) by selecting the Administration section and clicking System > Manage Deferred Rollforwards.

Additional CTA information can be viewed in the Deferred Balances Report (expanded b/s).

Expanded i/s
Additional CTA information can also be viewed in the Deferred Balances Report (expanded i/s).

Error Handling

If SHOW_CTA is deactivated and data was entered in the Additional CTA, CTA values will still show up in the Tax Provision, Deferred Balances (expanded b/s), and Deferred Balances (expanded i/s) reports. Additional CTA data must be deleted for CTA values not to show up in the reports.

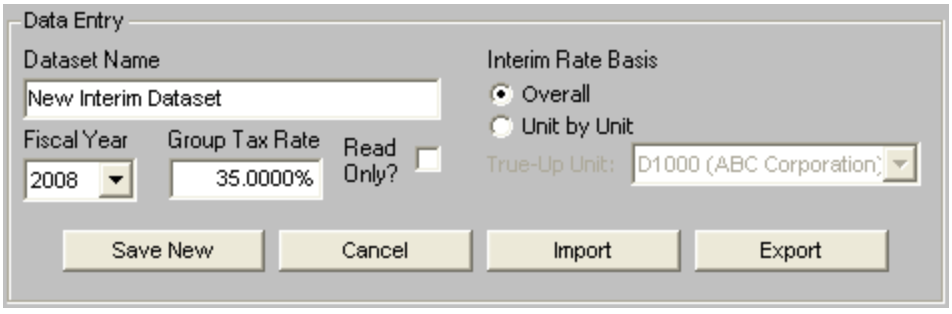
INTERIM REPORTING

The Interim dataset facilitates the collection of data and the computation of the Provision during the interim period. An Interim Dataset is designed to generate the provision for the first three quarters of the year. The data is separated into two data entry areas - Forecast and Actual.

- Forecast - Data entered in this section is used to compute the Annualized Forecasted Effective Tax Rate.
- Actual - Data entered in this section is used to compute the current tax on Pre-Tax Book Income from the quarter and the provision for Discrete/Extraordinary items arising in the quarter.

Interim Functionality

An interim dataset must exist in order to populate data in the Interim dataset. An interim dataset can be created in the Administration area under Manage Datasets.



Interim Rate Basis

- The rate basis selection of either Overall or Unit-by-Unit determines how the computed Annualized Forecasted Tax Rate is applied to the Actual Pre-Tax Book Income.
- The Overall rate basis applies the consolidated forecasted rate to all units. The unit-by-unit rate basis applies each unit's component of the overall forecasted rate to the unit and posts a true-up adjustment to the designated True-Up unit.

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- See the Forecast and Actual descriptions for more information on this functionality.

Read-Only Options

- An entire Interim dataset can be locked as read-only. By selecting the Read-Only? check box, you cannot enter data in the dataset.
- Prior quarters are locked as read-only when Advance to next quarter is selected. See the Interim Process description for more information on this functionality.

Import and Export of Data

- All quarters of forecast and actual data plus the Interim dataset configuration can be exported or imported in one step in the Administration area under Manage Datasets. This functionality generates seven Excel files when exported. All seven are required when importing.
- A single quarter of forecast or actual data can be imported or exported in the Interim section. Export quarterly data by selecting the forecasted or actual data from the Data Export drop-down list. Import quarterly data by selecting the forecasted or actual data from the Data Import drop-down list. The data in the Excel file is for the quarter selected in the Control Center.

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Forecast

Calculating the Annualized Forecast Effective Tax Rate

Interim Unit Details

- The Forecast Pre-Tax Book Income expected for the year. Amounts can be tracked by quarter or on annual basis.
- Statutory Tax Rates expected to be enacted by the end of the year should be populated for each unit. For state, be sure to include the expected apportionment factors for states/ jurisdictions.
- Units can be designated to be excluded from the forecasted rate calculation. On a unit-by-unit basis, you can either decide to exclude units when the unit has a loss or when the unit has either income or a loss.
- Permanent Differences, Temporary Differences - Tax Basis, After Tax Temporary Differences - Tax Basis, Tax Adjustments, NOL Temporary Differences - Tax Basis, InterCompany Transaction Entry and State: All known Annualized Book/Tax Differences that are expected to impact the effective tax rate (e.g., permanent differences, tax adjustments, and temporary differences with deferred only activity) should be entered.
- You can populate the dataset either by entering amounts directly in the system or by using the Import Numbers template.

Determining the Basis that the Annualized Forecast Effective Tax Rate should be Applied
There are several ways to interpret the guidance in Interim. Depending on your interpretation, the Forecast Effective Tax Rate can be represented in the system either on an overall or unit-by-unit basis. The interim rate basis is selected when an interim dataset is created.

Reviewing the Annualized Forecast Effective Tax Rate
The Forecast Rate report displays the results of the entered data. The report has several views to better understand how the rate was generated.

Actual

Calculating the Interim Provision for the Quarter

- Populate the Actual section with the Actual Pre-Tax Book Income that was generated for the quarter.
- Statutory Tax Rates in effect during the quarter should be populated for each unit. For state, be sure to include the expected apportionment factors for states/jurisdictions.
- Extraordinary and Discrete Items that arose during the quarter should be populated in the appropriate area.
- True-up (if necessary) for the impact of a change in the forecasted annual effective tax rate on prior quarters' Pre-Tax Book Income.
- Activity should be reflected in either the Payable or the APIC Pool balances for the quarter.
- You can populate the dataset either by entering amounts directly in the system or by using the Import Numbers template.

Applying the Annualized Forecasted Effective Tax Rate vs Unit Rates

- The Annualized Forecasted Effective Tax Rate is used to compute the current tax on the Pre-Tax Book Income based on either a unit-by-unit basis or on an overall basis, depending on the dataset's designation.
- Unit Rates are used to compute the current, deferred taxes and equity impact on the Extraordinary and Discrete Items for the quarter.

Reviewing the Interim Provision Results

- The Interim Provision report displays the Current, Deferred, and Equity provision calculations. The Forecast rate is applied to the Pre-Tax Book Income and is then added to the Extraordinary/

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Discrete items at the unit rates to arrive at the provision for the quarter. There is also a state level Interim Provision report.

- The Effective Tax Rate Reconciliation report displays the components of the interim provision. The report is similar to the report in the Provision dataset with the exception of an additional line that reconciles the Forecast vs Actual rate impact on Pre-Tax Book Income.
- The Deferred Balances, Temporary Difference Summary, Foreign/Domestic Summary, Payable, and Journal Entry reports are identical to the reports in the Provision dataset. They display the data for the interim period.

Interim Process

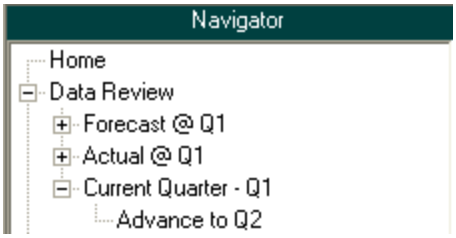
The Interim Dataset creates data entry areas for the forecast and actual data for the three quarters. You must move sequentially through the interim dataset.

Prior Full Year to Quarter 1

- A Provision dataset designated as full year (FY), 4th quarter (Q4) or month 12 (M12) in the Provision dataset can be used as the basis for Quarter 1. The option to "roll over from existing dataset" is available when creating an Interim dataset. The drop-down menu lists all available Provision datasets. Available dataset must be 4th quarter, 12th month, or full year for the year prior to the interim dataset year that is being created.
- Ending rates in the prior provision roll over and become the beginning rates in the forecast and actual sections and the ending balances in the prior provision roll over and become beginning balances in the actual section.

Advance to Next Quarter

- The active Current Quarter is noted in the section under Data Review in an Interim dataset's navigator bar. When expanded, it can have several options for determining the active Current Quarter. When a new Interim dataset is created, the active Current Quarter is always Q1.



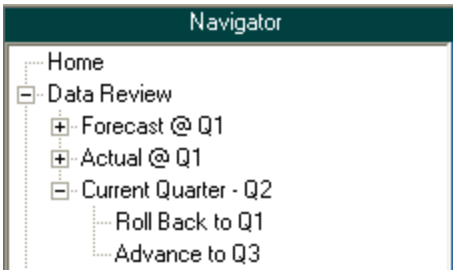
- The first quarter must be advanced to the second quarter before any data can be entered in the second quarter. The second must be advanced to the third quarter before data can be entered for the third quarter.
- When a quarter is advanced, it locks the prior quarter and opens up the entry fields for the next quarter. The Forecast data in the prior quarter is copied into the next quarter. The Actual ending rates and balances roll forward from the prior quarter to the next quarter.
- All prior quarter data entry screens and all reports can be reviewed, but edits are not allowed unless the quarter is rolled back to the prior quarter.

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Roll Back to Prior Quarter

- If a prior quarter was advanced in error and needs to be adjusted, there is the option to roll back to the prior quarter. If entries have been made in the current quarter, be sure to export any data so that it is preserved.

Note: Changes made in the prior quarter do not migrate to the next quarter after Advanced is selected. Amounts only move the first time the quarter is advanced. Subsequent changes to the rolled back quarter that should go forward to the previously advanced quarter need to be migrated by the user. Forecasted data can be exported and re-imported into the previously advanced quarter. The Actual data that had changes to an ending balance (temporary difference, NOL, payable, etc.) must have the beginning balance adjusted in the next quarter.



Interim Multi States

In version 5.0.58 and higher, you can generate an interim state forecasted tax rate based on multi states. When the system generates a Forecast State Rate, it includes the impact of the forecast state apportionment.

Actual Apportionment Totals 100% for All Units

- In the Actual section of the software if the Apportionment for a unit adds up to 100%, then the system properly allocates 100% of the Actual PTBI and multiply it by the Forecasted State Rate post forecasted apportionment.

Actual Apportionment Is Greater/Less than 100% for Any Unit

- In the Actual section of the software, if the Apportionment for a unit is less than or more than 100%, the system does not accrue the correct amount and an adjustment must be made. The software first apportions the PTBI by the Actual Apportionment and then apply the Forecasted State Rate, which already has the impact for the Apportionment from the Forecast included.
- The program warns you that less than 100% of the PTBI was allocated by displaying the following: *** Allocated Actual PTBI for States Differs From Total *** next to the Total State Tax Provision line on the Tax Provision and on the Current State Tax Provision line on the State Provision Summary.
- To allocate 100% of the PTBI and remove the warnings from reports, activate an additional state (possibly AO All Other) in the unit and enter the difference between the total units apportionment as Current Apportionment for that state. No other apportionment or tax rates need to be entered for the state. It is not recommended that you change the apportionment in the existing active states, because they may obtain an incorrect accrual for the state tax time apportionment for discrete items.
- To quantify the amount that the unit is over or under 100%, an Administrator can run a query in the TS Database Analyzer.
- Copy the following query statement: select u.code, d.name, sum(STATEAPPRATE) from UNITSTATEDATASETS usd, units u, datasets d where usd.datasetid=(<cc_dataset>) and u.unitid=usd.unitid and d.datasetid=usd.datasetid group by u.code, d.name.
- Paste the query in the top section of the TS Database Analyzer screen and click Run Query.
- A 4-column report is generated that lists all active units with the sum of the state

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apportionment. If the result is .85, create a state in that unit with a current apportionment of 15% or if the result is 1.12% then create a state in that unit with a current apportionment of (12)%.
- To print this report, select the Export to Excel option from the File menu in the upper left corner.

STOCK BASED COMPENSATION

Stock Options issuances and exercises under FAS 123R may impact different aspects of the tax provision.

- There are both pre-adoption FAS 123R and post-adoption FAS 123R rules that should be considered when providing for the Stock Based Compensation in the provision.
- The APIC (Additional Paid in Capital) Pool balance should also be tracked to ensure proper treatment of the exercises in the future. A system parameter must be added to view the APIC Pool report.

Pre FAS 123R and Incentive Stock Options

At Issuance
There is no impact on the tax provision on issuance.

Upon Exercise
- Typically these options, when exercised, should impact the Current Tax Expense, which should be offset in Equity.
- This type of option was vested prior to the adoption of FAS 123R or consists of qualifying distributions of Incentive Stock Options (ISOs).
- To impact the current provision and an offset in equity, enter the option expense details as a permanent difference with Type E for Equity Adjustment.

Stock Based Compensation

At Issuance
- Certain options that were issued and vest after the adoption of FAS 123R are amortized as stock-based compensation expense for book.
- For tax, stock-based compensation amortization must be reversed during the vesting of options. This can be accomplished by entering the amortization amount as temporary difference activity.
- Reversing the book expense builds a Deferred Tax Asset that can later be offset when options are exercised.

Upon Exercise
- Options that were issued and vested after the adoption of FAS 123R or disqualifying distributions of ISOs that are exercised generate a Current Tax Expense. The offset to the current tax expense may be to Equity or may have an impact on P&L.
- The option expense should be entered as activity for the temporary difference that was created during the vesting period.
- The Excess Benefit/Detriment treatment needs to be determined:
- Excess Benefit or Windfall (tax expense is greater than the book expense) should be entered as a Balance Sheet Only adjustment to the temporary difference to clear the remaining deferred tax liability created when the tax expense was taken. The same amount should also be an addition to the APIC pool.
- Excess Detriment or Shortfall (tax expense is less than the book expense) requires measurement against the APIC pool to determine if there is available APIC to offset the detriment. If there is capacity in the APIC pool, enter the detriment as a Balance Sheet Only adjustment to the temporary difference to clear the remaining deferred tax asset. If there is no APIC pool or not enough to absorb the entire detriment, enter the excess amount as a Deferred Only adjustment to the temporary difference. The excess detriment should reduce the APIC

pool. Be sure that the APIC pool does not go below zero.

APIC Pool

APIC Pool Parameter

- The APIC Pool functionality and reports do not display by default.
- The system parameter must be added. To activate the APIC Pool functionality, an Administrator needs to add the following system parameters in System > Manage Configurations. In the Reporting Area, select APIC Pool, then APIC Pool Data Entry + Report, choose Yes.

APIC Pool Functionality

- Allows balances in the APIC Pool to be tracked on a unit-by-unit basis. The APIC Pool can track beginning balances and all activity that occurred during the period. When the dataset is rolled over to a new period, ending balances become beginning balances.
- APIC Pool reports can be viewed on Unit, Sub-Consolidated, and Consolidated bases.

TRUE UP TO RETURN (RTP)

Tax returns for the prior year are typically filed in the current year. Once returns have been filed, a true-up must be booked for the difference between what was accrued in the prior year's provision and the actual amount on tax returns. This true-up must be booked in the current year's provision.

There are several approaches to representing true-up adjustments. Depending on how the true-up should be represented in the current year's provision, the true-up can be entered using a single dataset or a multiple dataset approach.

Single Dataset Approach

In the single dataset approach, Return to Provision true-up adjustments for Prior Periods are entered in the Current Period's Dataset. There are pros and cons to this approach.

Pros

- A minimal amount of information is needed.
- All information is in the same dataset.

Cons

- Adjustments to temporary differences display in the effective tax rate report twice netting to zero.
- The true-up to the current tax expense requires that the tax adjustment be manually calculated to ensure that the correct current tax rate is used.
- The state deferred expense is trued up, but state tax adjustments are not.
- If there is a change in the deferred rates for prior years, the true-up includes the impact of the true-up and the change in rate.

Note: Each true-up item needs to be entered in a dataset.

Permanent Differences and Tax Adjustments

The true-up for these items should impact the current tax expense and the taxes payable. This can be achieved by entering the true-up as a tax adjustment code starting with NC_, so that results are represented after the cash provision total.

Temporary and After Tax Temporary Differences

- The true-up for these items should impact the deferred and current tax expense, the deferred tax asset/liability, and the taxes payable.
- The current tax expense and taxes payable true-up can be achieved by entering the true-up as

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a tax adjustment code starting with NC_, so that the results are represented after the cash provision total.
- The deferred tax expense and deferred tax asset/liability true-up can be achieved by entering the true-up as a deferred only temporary difference.

Net Operating Losses
If the true up is to a year in which the provision was in a Net Operating Loss position, the NOL should be offset, instead of the taxes payable account.

Multiple Dataset Approach

In the multiple dataset approach, the Return to Provision true-up adjustments for prior periods are entered in a separate dataset. The true-up dataset is layered with the current year's activity in another dataset in a reporting dataset to show the total current provision. There are pros and cons to this approach.

Pros
- The system automatically calculates the current expense.
- The amount is recalculated if items change.
- Permanent adjustments flow from federal to state. Therefore, the state current expense is automatically calculated.
- Information is isolated from the current year provision.
- Adjustments to temporary differences do not display in the effective rate report.

Cons
- There are multiple datasets that need to be managed, including appropriate tax rates.
- Deferred tax assets/liabilities balances need to be migrated from the true-up dataset. If not, balances will be in two different datasets. Balances can be merged using the dataset combine feature when creating a new dataset.
- To view reports for the current year provision, be sure you are looking at the appropriate dataset (s). The dataset view needs to be adjusted to view the separate true-up dataset, the current year's provision dataset, and the reporting dataset with the total current year's data.

Note: Each true-up item needs to be entered in a dataset.

Permanent Differences and Tax Adjustments:
- The true-up for these items should impact the current tax expense and the taxes payable. This can be achieved by entering the permanent true-up amount as a permanent difference with an R tag and tax adjustments.
- The impact to the current tax expense is computed based on statutory rates.

Temporary and After Tax Temporary Differences:
- The true-up for these items should impact the deferred and current tax expense, the deferred tax asset/liability and the taxes payable.
- The current and deferred tax expense, deferred tax asset/liability and taxes payable true-up can be achieved by entering the true-up amount as activity with an R tag.
- The impact to the current and deferred tax expense is computed based on statutory rates.

Net Operating Losses
If the true up is to a year in which the provision was in a Net Operating Loss position, the NOL should be offset, instead of the taxes payable account.

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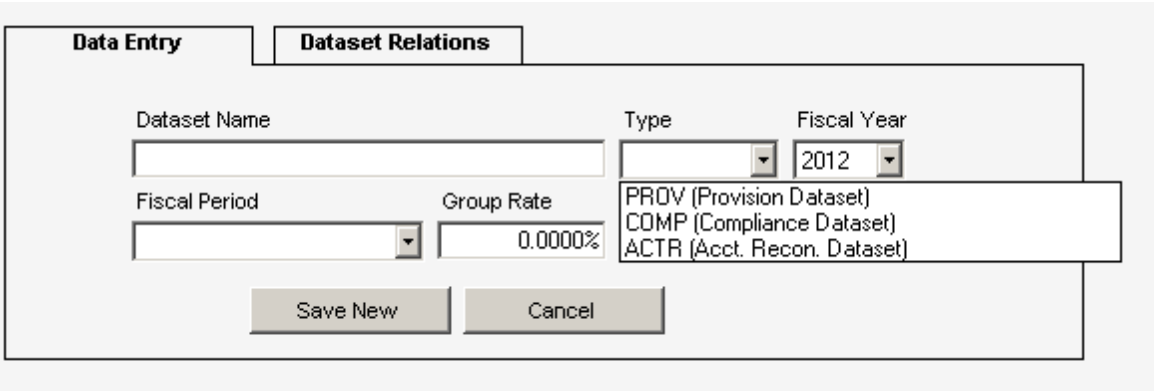
RTP Posting

Previously, clients needed to manually adjust their Tax Provision for Return to Provision (RTP) true-ups. Now, however, *Dataset Relations* allows you to automatically update the Tax Provision through the calculation and posting of RTP true-ups. For RTP adjustments to be posted, a dataset with *Tax Return* data (holds the filed tax return data) must be **related** to the same or previous period dataset with *Provision* data (final provision), and a same or future period *Target* dataset (current year tax provision).

You activate RTP adjustments from the Return dataset. The Return dataset is a **PROV (Provision Dataset)** loaded with *Tax Return* data. True-ups are posted to the current year Tax Provision (target dataset) using Non-Cash Tax Adjustments (for the current) and Deferred Only adjustments (for the Deferred). Through the use of parameters, the system also allows you to post multiple RTP adjustments to a single RTP Target dataset.

Important:

- The *Return To Provision* calculation is available for ONESOURCE Tax Provision 6.0 and above. There are 3 Types of Datasets and currently, this feature is only available for the **PROV (Provision Dataset)**.
- For users who have upgraded to 6.0 or above, you may view and update *dataset relations* by selecting the Administration area and Administration > Manage Datasets > Datasets, select a dataset (one loaded with return data), and clicking Dataset Relations.
- For *new relations* select the Administration area and Administration > Manage Datasets > Datasets > Create New > Complete the Data Entry > Dataset Relations.



Setup

This section covers the general setup of dataset relations. The major steps are:

1. Creating datasets for the previous year Provision, previous year Return, and Current Provision
2. Selecting the Return, Provision, and Target datasets
3. Creating tax adjustments

Creating Datasets

To create datasets for the previous year Provision, previous year Return, and Current Provision:

Note: The following Dataset information is used only as an example.

Previous Year Provision

1. Select the Administration area and click Administration > Manage Datasets > Datasets > Create New.

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2. Enter the following:

- Dataset Name: 2008 Provision
- Type: PROV
- Fiscal Year: 2008
- Fiscal Period: FY
- Group Tax Rate: 35.00%

3. Click OK.

Previous Year Return

1. Select the Administration area and click Administration > Manage Datasets > Datasets > Create New.

2. Enter the following:

- Dataset Name: 2008 Return
- Type: PROV
- Fiscal Year: 2008
- Fiscal Period: FY
- Group Tax Rate: 35.00%

3. Click OK.

Current Provision

1. Select the Administration area and click Administration > Manage Datasets > Datasets > Create New.

2. Enter the following:

- Dataset Name: 2009 Current Provision
- Type: PROV
- Fiscal Year: 2009
- Fiscal Period: FY
- Group Tax Rate: 35.00%

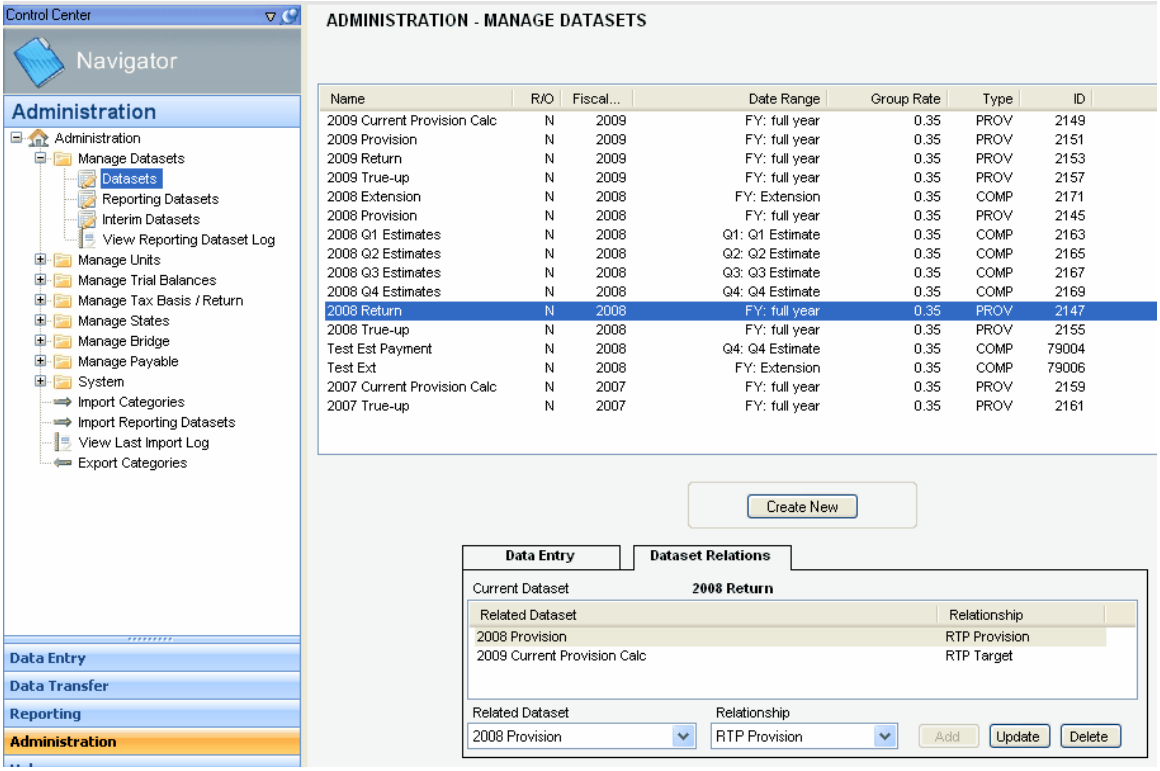
3. Click OK.

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Dataset Relations

To select the Return, Provision, and Target datasets:

1. Select the Administration area and click Administration > Manage Datasets > Datasets.
2. Select the 2008 Return dataset.
3. Select the Dataset Relations tab.
4. Select 2008 Provision from the Related Dataset drop-down list.
5. Select RTP Provision from the Relationship drop-down list. (The Provision dataset must be from the current or a prior period.) Click Add.
6. Select 2009 Current Provision from the Related Dataset drop-down list.
7. Select RTP Target from the Relationship drop-down list. (The Target dataset must be from the current period or a future period.) Click Add.



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Creating Tax Adjustments

Non-cash tax adjustments need to be added manually before generating the posting.

To create tax adjustments:

1. Select the Administration area and click Administration > Manage Units > Tax Adjustments.

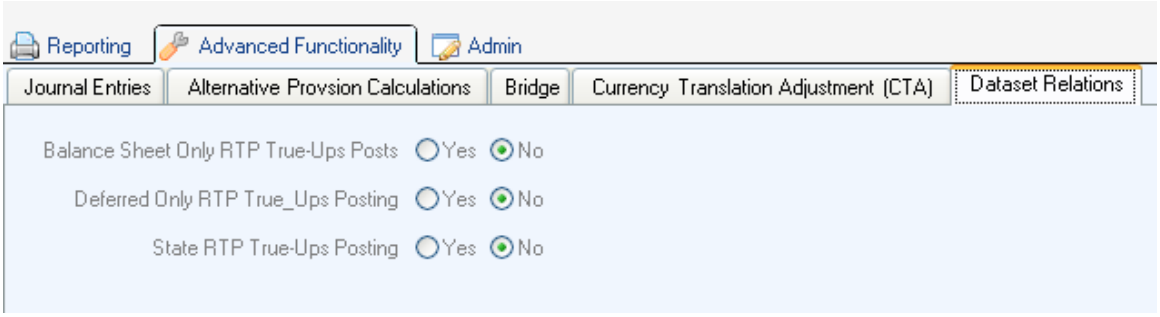
2. Create a Non-Cash Tax Adjustment for Permanent Differences and one for Temporary Differences using the following format (with the appropriate year): NC_RTP_YYYY_PERM and NC_RTP_YYYY_TEMP. In this example, NC_RTP_2008_PERM and NC_RTP_2008_TEMP are created.

Note: If you do not create non-cash tax adjustments, the posting will fail. See the Handling Errors section for more information.

Parameters

The following system parameters are used to create additional RTP true-ups. In Administration select the System folder > Manage Configurations > Advanced Functionality > Dataset Relations.

- Balance Sheet Only RTP True-Ups Posts enables the amounts entered as Balance Sheet Only to be considered when the RTP posting functionality is launched.
- Deferred Only RTP True-Ups Posting enables the amounts entered as Deferred Only to be considered when the RTP posting functionality is launched.
- State RTP True-Ups Posting enables the amounts entered for the State to be considered when the RTP posting functionality is launched.



In addition, NC_2009_PERM and NC_2009_TEMP must be created for State Non-Cash Adjustments to be posted:

1. Select the Administration area and click Administration > Manage Units > State Tax Adjustments.

2. Create a Non-Cash Tax Adjustment for Permanent Differences and one for Temporary Differences using the following format (with the appropriate year): NC_RTP_YYYY_PERM and NC_RTP_YYYY_TEMP.

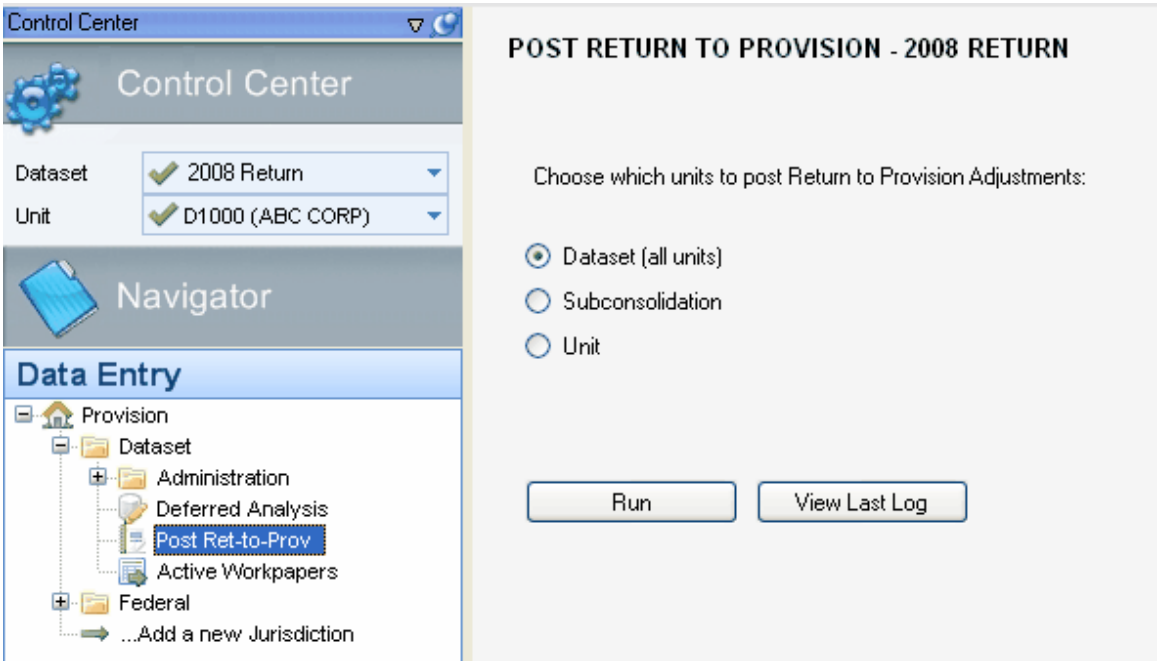
Note: If Federal and State Tax Adjustment codes are not created, the following error message displays: Posting the True-Up Adjustments requires the following Unit and State Tax Adjustment Codes be added: NC_RTP_YYYY_Temp, NC_RTP_YYYY_Perm.

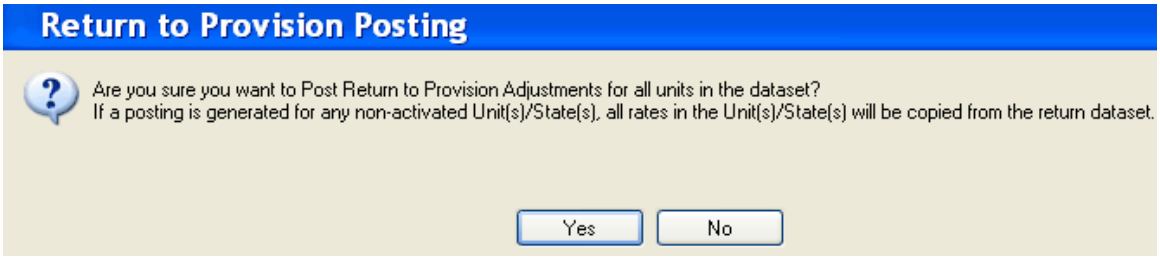
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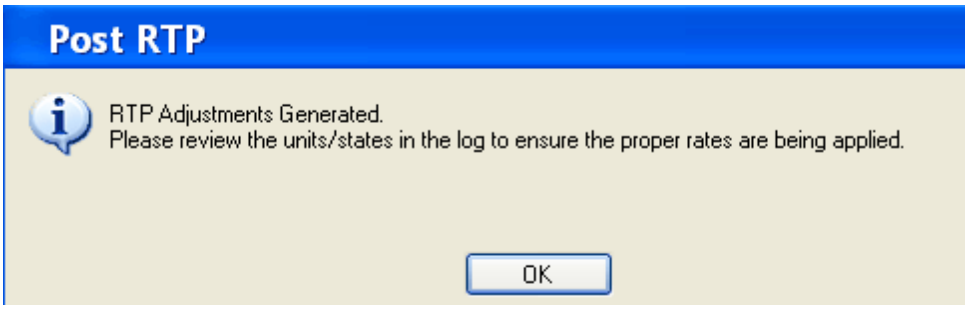
Activation

The RTP posting can only be activated through the appropriate Return dataset when you:

1. Select the Provision dataset.
2. In the Control Center, select the corresponding return from the dataset drop-down list.
3. Select Data Entry > Dataset > Administration > Post Ret-to-Prov.
4. Choose the Units you want posted to the Related Current Provision (RTP Target).
   - Dataset (all units) will post the adjustments for all units in that dataset.
   - Subconsolidation will post the adjustments for all units within the Subconsolidation.
   - Unit will post just the unit selected in the Control Center.







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Example of Single RTP Adjustment

This section walks you through an example of using the RTP posting for a single RTP adjustment.

Note: To make the example easier to follow, Balance Sheet Only and State RTP True-ups are not included in the example. Balance Sheet Only and State True-ups use the same calculations mentioned throughout this document.

Importing/Activating

To import categories:

1. Select the Administration area and click Administration > Import Categories.
2. Import the following file: Dataset Relations Test Import categories.xls.

Note: Dataset Relations is imported through the Import Categories file: 2008 Provision (RTP Provision) > 2008 Return < 2009 Current Provision (RTP Target).

To import numbers, there are three steps.

Step 1

1. Select the Provision dataset.
2. In the Control Center, select 2008 Provision from the dataset drop-down list.
3. Select Data Transfer > Spreadsheet Import.
4. Import the following file: 2008 Provision RTP.xls.

Step 2

1. Select the Provision dataset.
2. In the Control Center, select 2008 Return from the dataset drop-down list.
3. Select Data Transfer > Spreadsheet Import.
4. Import the following file: 2008 Return RTP.xls.

Step 3

1. Select the Provision dataset.
2. In the Control Center, select 2009 Current Provision from the dataset drop-down list.
3. Select Data Transfer > Spreadsheet Import.
4. Import the following file: 2009 Current Provision RTP.xls.

To activate the RTP posting:

1. Select the Provision dataset.
2. In the Control Center, select 2008 Return from the dataset drop-down list.
3. Select Data Entry > Dataset > Administration > Post Ret-to-Prov.

Non-Cash Tax Adjustment

When the Post Ret-to-Prov menu option is selected, the system automatically calculates the differences between the 2008 Provision and 2008 Return and generates them on the 2009 Current Provision as Non-Cash Tax Adjustments to true-up the Current Provision. The true-up is separated into two non-cash tax adjustments:

- NC_RTP_2008_PERM, which includes Pre-Tax Book, Permanent Differences, and Tax Adjustments.
- NC_RTP_2008_TEMP, which includes Temporary Difference Activity, NOL Temporary Differences Activity, and After-Tax Temporary Differences Activity.

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You need to manually add the tax adjustments (or import them using Import Categories) and label them NC_RTP_2008_PERM and NC_RTP_2008_TEMP.

Tax Adjustments can be viewed in the 2009 Current Provision Tax Provision Report (in view detail mode) under :

Provision Report (USD) view summary | unit breakout comparison

2009 Current Provision, Developement and Testing License, D1000 ABC CORP

UPTBI: Unit-level Pre-Tax Book Income	800,000	
Pre-Tax Book Income		800,000
AK: Alaska	86,000	
- Deductible State Tax		- 86,000
P3000: Disallowed Expenses	12,000	
+ Permanent Differences		+ 12,000
Financial Taxable Income		726,000
T3000: Accrued Expense - Advertising	40,000	
T4000: Accrued General and Admin Expense	3,000	
+ Temporary Differences		+ 43,000
Federal Taxable Income (Pre-NOL)		769,000
NOL_2002: Net Operating Loss-2002	2,000	
+ NOL Reclass		+ 2,000
Federal Taxable Income (Post-NOL)		771,000
* Unit Tax Rate		* 30.0000%
Federal Tax-Current		231,300
ATD3000: Valuation Allowance	10,000	
ATD4000: German Investment Incentive	4,000	
+ After Tax Temp Differences		+ 14,000
TA2000: R&D Credit (Generated and Utilized)	2,000	
+ Cash Tax Adjustments		+ 2,000
Return Basis Provision		247,300
NC_RTP_2008_PERM: 2008 Return to Provision Perm	-422,240	
NC_RTP_2008_TEMP: 2008 Return to Provision Temp	59,000	
+ Non-Cash Tax Adjustments		+ -363,240
Total Current Federal Provision		-115,940
Begin Deferred Tax Per B/S	0	
+ Bal Sheet Only Adjustment	0	
- Ending Deferred Tax Per B/S	-86,500	
+ CTA	0	
+ Deferred Provision Only	0	
+ Deferred Tax Provision		+ -86,500
+ Equity Adjustment		+ 0
Total Federal Tax Provision		-202,440
SCTP: State Current Tax Provision	86,000	
SDTP: State Deferred Tax Provision	-5,040	
+ Total State Tax Provision		+ 80,960
Total Tax Provision		-121,480
Effective Tax Rate		-15.1850%

NON-CASH TAX ADJUSTMENTS FORMULAS

[(PTBI - State Tax + Perm Differences) * Current Tax Rate] + Tax Adjs "2008 Return"
(minus) [(PTBI - State Tax + Perm Differences) * Current Tax Rate] + Tax Adjs "2008 Provision"
= Non-Cash Adjustment NC_RTP_2008_PERM

[(Temp Differences + NOL Temp Difference) * Current Tax Rate] + AT Temp Differences "2008 Return"
(minus) [(Temp Differences + NOL Temp Difference) * Current Tax Rate] + AT Temp Differences "2008 Provision"
= Non-Cash Adjustment NC_RTP_2008_TEMP

Non-Cash Tax Adjustment Calculation for Permanent Differences

2008 Return Temp		2008 Provision Temp		
Pre-Tax Book Income	500,000	Pre-Tax Book Incom	2,000,000	
Deductible State Tax	-63,400	Deductible State Tax	-222,600	
Permanent Differences		*Permanent Differences*		
P1000	50,000	P1000	100,000	
P2000	-10,000	P2000	40,000	
Total Perm Diffs	476,600	Total Perm Diffs	1,917,400	
Current Tax Rate	30%	Current Tax Rate	30%	
Taxable Income	142,980	Taxable Income	575,220	
Tax Adjustment		*Tax Adjustment*		
TA1000	10,000	TA1000	20,000	Non-Cash Tax Adjustment for Perms
	152,980		595,220	NC_RTP_2008_TEMP -442,240

Non-Cash Tax Adjustment Calculation for Temporary Differences

2008 Return		2008 Provision		
Temporary Differences		*Temporary Differences*		
T1000	20,000	T1000	10,000	
T2000	20,000	T2000	4,000	
Total Temp Diffs	40,000	Total Temp Diffs	14,000	
Net Operating Loss Temp Diff		*Net Operating Loss Temp Diff*		
NOL_2001	4,000	NOL_2001	20,000	
Total NOL Temp Diffs	4,000	Total NOL Temp Diffs	20,000	
Total Temporary Differenc	44,000	Total Temporary Diff	34,000	
Current Tax Rate	30%	Current Tax Rate	30%	
Taxable Income	13,200	Taxable Income	10,200	
After Tax Temporary Differences		*After Tax Temporary Differences*		
ATD1000	6,000	ATD1000	20,000	
ATD2000	60,000	ATD2000	-10,000	
Total AT Temp Diffs	66,000	Total AT Temp Diffs	10,000	
				Non-Cash Tax Adjustment for Temps
	79,200		20,200	NC_RTP_2008_TEMP 59,000

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Temporary Difference

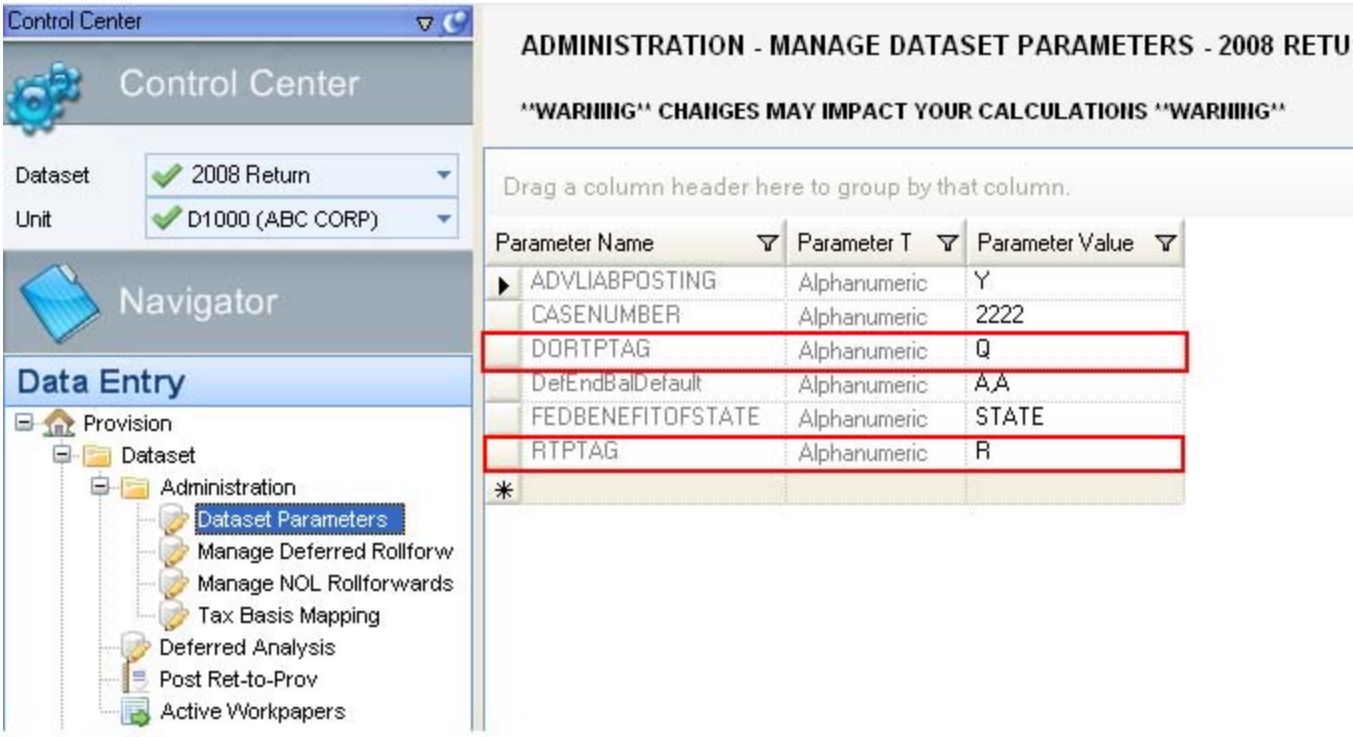
The system automatically calculates the differences between the 2008 Return Temporary Differences and 2008 Provision Temporary Differences and generates them on the 2009 Current Provision to true-up the Deferred Provision. The impact to the Deferred Provision displays in Temporary Differences as Deferred Only adjustments. The system calculates the Temporary Difference Activity True-ups and Deferred Only True-ups separately. On the 2009 Current Provision, true-ups are tagged with the dataset parameters RTPTAG (Activity) and DORTPTAG (Deferred Only) from the 2008 Return. See the Dataset Parameters section for more information.

Dataset Parameters

RTPTAG and DORTPTAG

The tag used to designate RTP Deferred Only adjustments is configured using the RTPTAG and DORTPTAG dataset parameters when you:

1. Select the Provision dataset.
2. In the Control Center, select 2008 Return from the dataset drop-down list.
3. In the Navigator, click Data Entry > Dataset > Administration > Dataset Parameters.



HOLDSRTP_2008 and HOLDSDORTP_2008
Dataset parameters HOLDSRTP_2008 and HOLDSDORTP_2008 will be system-generated in the 2009 Current Provision once the Post Ret-to-Prov menu option has been activated in the 2008 Return. The value entered for the dataset parameter RTPTAG sets the tag used in HOLDSRTP_YYYY and the value entered for the dataset parameter DORTPTAG sets the tag used in HOLDSDORTP_YYYY. If tags are not specified in RTPTAG and DORTPTAG, HOLDSRTP_YYYY will default to R and HOLDSDORTP_YYYY will default to Q.

Note: If you are using multiple RTPs, you should manage tags through the RTPTAG and DORTPTAG dataset parameters, so that the system distinguishes the adjustments separately. See the Example of Multiple RTP Adjustments section for more information.

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Example of Multiple RTP Adjustments

This section walks you through an example of using the RTP posting for multiple RTP adjustments.

Note: Be sure to keep all the data from the Single RTP Adjustment example. To make the example easier to follow, Balance Sheet Only and State RTP True-ups are not included in the example. Balance Sheet Only and State True-ups use the same calculations mentioned throughout this document.

Creating Datasets

To create datasets for the previous year Provision, and previous year Return:

Previous Year Provision

1. Select the Administration area and click Administration > Manage Datasets > Datasets > Create New.
2. Enter the following:

- Dataset Name: 2007 Provision
- Type: PROV
- Fiscal Year: 2007
- Fiscal Period: FY
- Group Tax Rate: 30.00%
- Case Number: 0021

Previous Year Return

1. Select the Administration area and click Administration > Manage Datasets > Datasets > Create New.
2. Enter the following:

- Dataset Name: 2007 Return
- Type: PROV
- Fiscal Year: 2007
- Fiscal Period: FY
- Group Tax Rate: 30.00%
- Case Number: 0022

Dataset Relations

To select the Return, Provision, and Target datasets:

1. Select the Administration area and click Administration > Manage Datasets.
2. Select the 2008 Return dataset.
3. Select the Dataset Relations tab.
4. Select 2008 Final Provision from the Related Dataset drop-down list.
5. Select RTP Provision from the Relationship drop-down list. (The Provision dataset must be from the current or a prior period.) Click Add.
6. Select 2009 Current Provision from the Related Dataset drop-down list.
7. Select RTP Target from the Relationship drop-down list. (The Target dataset must be from the current period or a future period.) Click Add.

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Importing

To import numbers, there are two steps.

Step 1

1. Select the Provision dataset.
2. In the Control Center, select 2008 Provision from the dataset drop-down list.
3. Select Data Transfer > Spreadsheet Import.
4. Import the following file: 2008 Provision RTP.xls.

Step 2

1. Select the Provision dataset.
2. In the Control Center, select 2008 Return from the dataset drop-down list.
3. Select Data Transfer > Spreadsheet Import.
4. Import the following file: 2008 Return RTP.xls.

Dataset Parameters

In order for the system to distinguish the 2008 Temporary Difference True-ups from the 2009 Temporary Difference True-ups, the tags for the Dataset Parameters HOLDSRTP_2008 and HOLDSDORTP_2008 must be different from the HOLDSRTP_2009 and HOLDSDORTP_2009 tags.

To configure tags:

1. Select the Provision dataset.
2. In the Control Center, select 2008 Return from the dataset drop-down list.
3. Select Data Entry > Dataset > Administration > Dataset Parameters > Enter the Parameter Name, Parameter Type, and Parameter Value.
4. Enter the following:
   - Parameter Name: DORTPTAG
   - Parameter Type: Alphanumeric
   - Parameter Value: Z
5. Repeat Step 4 and enter the following:
   - Parameter Name: RTPTAG
   - Parameter Type: Alphanumeric
   - Parameter Value: X

Activation

To activate the RTP posting:

1. and HOLDSDORTP_2008 now have the tags X and Z, respectively.

Select the Provision dataset.

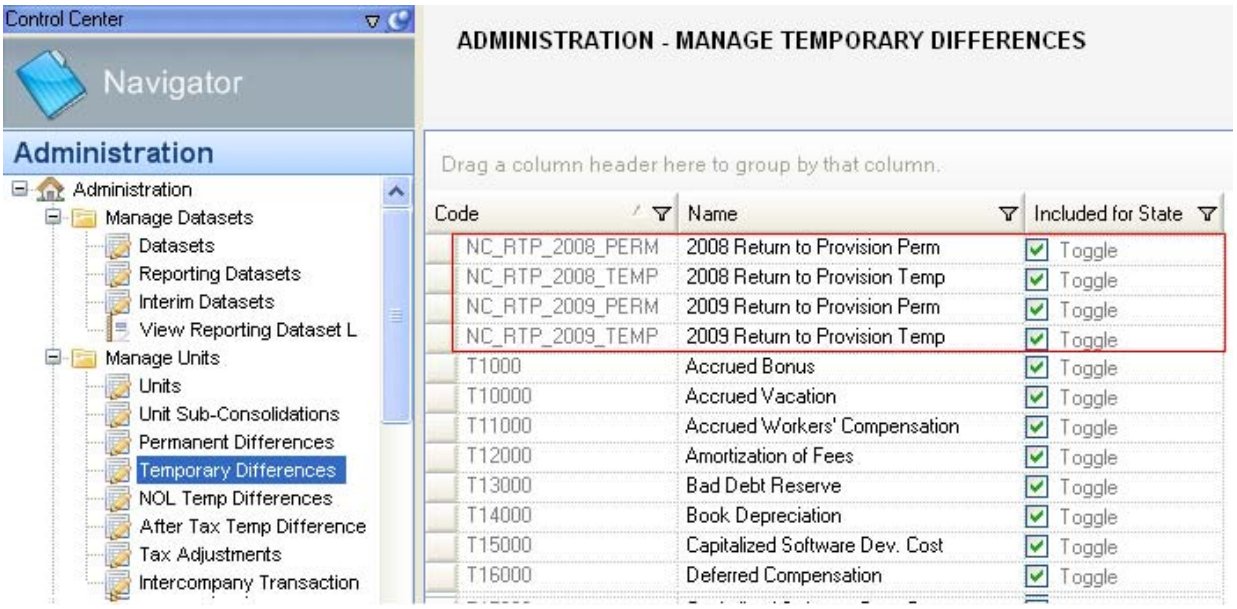
2. In the Control Center, select 2008 Return from the dataset drop-down list.
3. Select Data Entry > Dataset > Administration > Post Ret-to-Prov.

HOLDSRTP_2008

Non-Cash Tax Adjustments

When the Post Ret-to-Prov menu option is selected, the system automatically calculates the differences between the 2008 Provision and 2008 Return and generates them on the 2009 Current Provision as Non-Cash Tax Adjustments to true-up the Current Provision.

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Temporary Difference Adjustments

The system automatically calculates the differences between the 2007 Return Temporary Differences and 2007 Provision Temporary Differences and generates them on the 2009 Current Provision to true-up the Deferred Provision. The impact to the Deferred Provision displays in Temporary Differences as Deferred Only adjustments. The system calculates the Temporary Difference Activity True-ups and Deferred Only True-ups separately. On the 2009 Current Provision, the true-ups are tagged with the dataset parameters RTPTAG (Tag: X) and DORTPTAG (Tag: Z) from the 2007 Return.

Handling Errors

I. The tax adjustments NC_RTP_2008_PERM and NC_RTP_2008_TEMP must be created for the RTP posting to work. If they are not created, the RTP posting will fail. You will receive an error message stating that the tax adjustment does not exist.

II. If the Post Ret-to-Prov option is selected and Dataset Relations have not been set up, the RTP posting will fail. You will receive the following error messages: "Missing dataset relation: RTP Provision" and "Missing dataset relation: RTP Target"

III. If the RTP Target Dataset's units are not activated, the RTP calculation will fail. You will receive the following error messages: "No data exists for this Unit in the Provision Dataset." and "No data exists for this Unit in the Target Dataset."

Additional Information

- The Amortized Permanent Differences' Book-Tax Difference is used for the calculation of NC_YYYY_PERM (Non-Cash Adjustment).
- The Book-Tax Difference for Temporary Differences - Book/Tax Basis, as well as the Book-Tax Difference true-ups for After-Tax Temporary Differences - Book/Tax Basis, will be posted on the RTP Target Dataset as Temporary Differences and After-Tax Temporary Differences.
- The tag letter for Non-Cash Tax Adjustments defaults to the associated tag letter set by the Dataset Parameter RTPTAG.

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FEDERAL NOL AUTOMATION

Federal NOL automation allows you to automatically set up the percentage of the current federal loss to be reclassed as a NOL deferred tax asset. You can also input a Base NOL Allowance if there is an annual NOL limitation (i.e., SRLY, sec 382).

Setup

- To enable Federal NOL automation, check the box in the Data Entry > Federal > Unit Details screen in the Automation section. This creates a Federal Only NOL that does not affect the state calculation.
- The system allows you to enter the percent of the current federal income that should be used by reclassing a NOL deferred tax asset. If there is an annual NOL limitation (sec 382), enter the amount in the Base NOL Allowance field. The system limits the amount to be used for current federal income.
- The Beginning Balance, Activity, Deferred Only, and Balance Sheet Only information can be manually entered for the NOL by selecting the Provision dataset and clicking Data Entry > Federal > NOL Temp Diffs.
- If NOL Automation has already been selected, the NOL_SYS code displays and the Beginning Balance, Activity, Deferred Only, and Balance Sheet Only information can be input manually.

Note: The NOL_SYS code must exist under Administration > Manage Units > NOL Temp Differences for the Federal NOL automation to function.

Scenarios

This section contains several scenarios that show how various settings in the Federal NOL automation affect the NOL Reclass, the Federal Taxable Income (Post-NOL), and the NOL Ending Balance.

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Scenario 1

When the NOL Allowance Rate is set to 100% and the Base NOL Allowance is set to 0, the NOL Reclass is the sum of 100% of the Federal Taxable Income (-2,048,000), NOL Deferred Only (0), and NOL Balance Sheet Only (0).
(2,048,000 <TI Pre-NOL> * 100%<NOL Allow Rate>) + 0 <DO> + 0<Bal O> = -(1,024,000)<NOL Reclass>

If the NOL Reclass is added to the Federal Taxable Income (Pre-NOL), the Federal Taxable Income (Post-NOL) is 0.
2,048,000 <TI Pre-NOL> + -2,048,000 <NOL reclass> = 0 <TI Post-NOL>

NOL Ending Balance
(Beginning Bal + Deferred Only + Balance Sheet Only) + (NOL Reclass) = NOL End Bal
(5,000,000 <BBal> + 0 <DO> + 0<Bal O>) + (-2,048,000 <NOL Reclass>) = 2,952,000 <EB>

Note: To access the report, select the Reporting area, Dataset, and Report Level. Then, in the navigator select Tax Provision and click Run Report. View Detail. On the report, select the View Detail hyperlink.

Beginning Balance	Activity		Deferred Only	Balance sheet Only	Ending Balance		NOL Allowance Rate	100%
	2,000,000.00	Pre-Tax Book Income					Base NOL Allowance	0
	5,000.00	P1000						
	10,000.00	P2000						
	15,000.00	Total Permanent Difference						
50,000.00	31,000.00	T1000	0	0	81,000.00			
45,652.00	2,000.00	T2000	0	0	47,652.00			
	33,000.00	Total Temporary Difference						
	2,048,000.00	Federal Taxable Income (Pre-NOL)						
5,000,000.00	(2,048,000.00)	NOL Reclass	0	0	2,952,000.00			
	-	Federal Taxable Income (Post-NOL)						

Scenario 2

When the NOL Allowance Rate is set to 50% and the Base NOL Allowance is set to 0, the NOL Reclass is the sum of 50% of the Federal Taxable Income, NOL Deferred Only (0), and NOL Balance Sheet Only (0).
(2,048,000 <TI Pre-NOL> * 50%<NOL Allowance Rate>) + 0<DO> + 0<Bal O> = -(1,024,000)<NOL Reclass>

If the NOL Reclass is added to the Federal Taxable Income (Pre-NOL), the Federal Taxable Income (Post-NOL) is 1,024,000.
2,048,000<TI Pre-NOL> + -1,024,000 <NOL Reclass> = 1,024,000 <TI Post-NOL>

NOL Ending Balance
(Beginning Bal + Deferred Only + Balance Sheet Only) + (NOL Reclass) = NOL End Bal)
5,000,000 <BBal> + -1,024,000 <NOL Reclass> + 0 <DO> + 0<Bal O> = 3,976,000<EB>

Note: To access the report, select the Reporting area, Dataset, and Report Level. Then, in the navigator select Tax Provision and click Run Report. View Detail. On the report, select the View Detail hyperlink.

Beginning Balance	Activity		Deferred Only	Balance sheet Only	Ending Balance		NOL Allowance Rate	50%
	2,000,000.00	Pre-Tax Book Income					Base NOL Allowance	0
	5,000.00	P1000						
	10,000.00	P2000						
	15,000.00	Total Permanent Difference						
50,000.00	31,000.00	T1000	0	0	81,000.00			
45,652.00	2,000.00	T2000	0	0	47,652.00			
	33,000.00	Total Temporary Difference						
	2,048,000.00	Federal Taxable Income (Pre-NOL)						
5,000,000.00	(1,024,000.00)	NOL Reclass	0	0	3,976,000.00			
	1,024,000.00	Federal Taxable Income (Post-NOL)						

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Scenario 3

When the NOL Allowance Rate is set to 0% and the Base NOL Allowance is set to 50,000, the NOL Reclass is the sum of the Base NOL Allowance (50,000), NOL Deferred Only (0), and NOL Balance Sheet Only (0).
50,000 <Base NOL Allowance> + 0<DO> + 0<Bal O> == - (50,000) <NOL Reclass>

If the NOL Reclass is added to the Federal Taxable Income (Pre-NOL), the Federal Taxable Income (Post-NOL) is 1,998,000.
2,048,000<TI Pre-NOL> + -50,000 <NOL Reclass> = 1,998,00 <TI Post-NOL>

NOL Ending Balance
(Beginning Bal + Deferred Only + Balance Sheet Only) + (NOL Reclass) = NOL End Bal
5,000,000 <BBal> + -50,000<NOL Reclass> + 0 <DO> + 0<Bal O> = 4,950,000<EB>

Note: To access the report, select the Reporting area, Dataset, and Report Level. Then, in the navigator select Tax Provision and click Run Report. View Detail. On the report, select the View Detail hyperlink.

Beginning Balance	Activity		Deferred Only	Balance sheet Only	Ending Balance		NOL Allowance Rate	0%
	2,000,000.00	Pre-Tax Book Income					Base NOL Allowance	50,000
	5,000.00	P1000						
	10,000.00	P2000						
	15,000.00	Total Permanent Difference						
50,000.00	31,000.00	T1000	0	0	81,000.00			
45,652.00	2,000.00	T2000	0	0	47,652.00			
	33,000.00	Total Temporary Difference						
	2,048,000.00	Federal Taxable Income (Pre-NOL)						
5,000,000.00	(50,000.00)	NOL Reclass	0	0	4,950,000.00			
	1,998,000.00	Federal Taxable Income (Post-NOL)						

Scenario 4

When the NOL Allowance Rate is set to 50% and Base NOL Allowance is set to 100,000, the NOL Reclass is the sum of 50% of the Federal Taxable Income, 50% of the Base NOL Allowance (100,000), NOL Deferred Only (0), and NOL Balance Sheet Only (0).
[(2,048,000 * .50) + (100,000 * .50)] + 0<DO> + 0<Bal O> = -(1,074,000) <NOL Reclass>

If the NOL Reclass is added to the Federal Taxable Income (Pre-NOL), the Federal Taxable Income (Post-NOL) is 974,000.
2,048,000<TI Pre-NOL> + -1,074,000 <NOL Reclass> = 974,000 <TI Post-NOL>

NOL Ending Balance
(Beginning Bal + Deferred Only + Balance Sheet Only) + (NOL Reclass) = NOL End Bal
5,000,000 <BBal> + -1,074,000<NOL Reclass> + 0 <DO> + 0<Bal O> = 3,926,000<EB>

Note: To access the report, select the Reporting area, Dataset, and Report Level. Then, in the navigator select Tax Provision and click Run Report. View Detail. On the report, select the View Detail hyperlink.

Beginning Balance	Activity		Deferred Only	Balance sheet Only	Ending Balance		NOL Allowance Rate	50%
	2,000,000.00	Pre-Tax Book Income					Base NOL Allowance	100,000
	5,000.00	P1000						
	10,000.00	P2000						
	15,000.00	Total Permanent Difference						
50,000.00	31,000.00	T1000	0	0	81,000.00			
45,652.00	2,000.00	T2000	0	0	47,652.00			
	33,000.00	Total Temporary Difference						
	2,048,000.00	Federal Taxable Income (Pre-NOL)						
5,000,000.00	(1,074,000.00)	NOL Reclass	0	0	3,926,000.00			
	974,000.00	Federal Taxable Income (Post-NOL)						

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Scenario 5

When the NOL Allowance Rate is set to 0% and the Base NOL Allowance is set to 0, the NOL Reclass is 0. Therefore, the Federal Taxable Income and NOL Ending Balance are not affected by the NOL Reclass.

Note: To access the report, select the Reporting area, Dataset, and Report Level. Then, in the navigator select Tax Provision and click Run Report. View Detail. On the report, select the View Detail hyperlink.

Beginning Balance	Activity		Deferred Only	Balance sheet Only	Ending Balance		NOL Allowance Rate	0%
	2,000,000.00	Pre-Tax Book Income					Base NOL Allowance	0
	5,000.00	P1000						
	10,000.00	P2000						
	15,000.00	Total Permanent Difference						
50,000.00	31,000.00	T1000	0	0	81,000.00			
45,652.00	2,000.00	T2000	0	0	47,652.00			
	33,000.00	Total Temporary Difference						
	2,048,000.00	Federal Taxable Income (Pre-NOL)						
5,000,000.00	-	NOL Reclass	0	0	5,000,000.00			
	2,048,000.00	Federal Taxable Income (Post-NOL)						

Scenario 6

When the NOL Allowance Rate is set to 100% and the Base NOL Allowance is set to 0, the NOL Reclass is 100% of the NOL Beginning Balance (100,000).
100,000 <NOL Beginning Bal> * (100%) NOL Allowance Rate = -(100,000)<NOL Reclass>

Note: The NOL Reclass takes the total NOL Beginning Balance because 100% of Federal Taxable Income (Pre-NOL) is greater than the available NOL Deferred Tax Asset.

If the NOL Reclass is added to the Federal Taxable Income (Pre-NOL), the Federal Taxable Income (Post-NOL) is 0.
2,048,000 <TI Pre-NOL> + -100,000 <NOL reclass> = 1,948,000 <TI Post-NOL>

NOL Ending Balance
(Beginning Bal + Deferred Only + Balance Sheet Only) + (NOL Reclass) = NOL End Bal
(100,000 <BBal> + 350,000 <DO> + 0<Bal O>) + (-100,000 <NOL Reclass>) = 250,000 <EB>

Note: To access the report, select the Reporting area, Dataset, and Report Level. Then, in the navigator select Tax Provision and click Run Report. View Detail. On the report, select the View Detail hyperlink.

Beginning Balance	Activity		Deferred Only	Balance sheet Only	Ending Balance	NOL Allowance Rate	100%
	2,000,000.00	Pre-Tax Book Income				Base NOL Allowance	0
	5,000.00	P1000					
	10,000.00	P2000					
	15,000.00	Total Permanent Difference					
50,000.00	31,000.00	T1000	55,555.00	0	136,555.00		
45,652.00	2,000.00	T2000	11,111.00	0	58,763.00		
	33,000.00	Total Temporary Difference					
	2,048,000.00	Taxable Income (Pre-NOL)					
100,000.00	(100,000)	NOL Reclass	250,000.00	0	250,000.00		
	1,948,000.00	Federal Taxable Income (Post-NOL)					

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Scenario 7

When the NOL Allowance Rate is set to 100% and the Base NOL Allowance is set to 0, the NOL Reclass is the product of the NOL Beginning Balance (500,000) and the NOL Allowance Rate (100%).
500,000 <NOL Beginning Bal> * 100% <NOL allowance rate>= -(500,000)<NOL Reclass>

Note: The NOL Reclass takes the total NOL Beginning Balance because 100% of Federal Taxable Income (Pre-NOL) is greater than the available NOL Deferred Tax Asset.

If the NOL Reclass is added to the Federal Taxable Income (Pre-NOL), the Federal Taxable Income (Post-NOL) is 0.
2,048,000 <TI Pre-NOL> + -500,000<NOL reclass> = 1,548,000 <TI Post-NOL>

NOL Ending Balance
(Beginning Bal + Deferred Only + Balance Sheet Only) + (NOL Reclass) = NOL End Bal
(500,000 <BBal> + 0<DO> + 600,000 <Bal O>) + (-500,000 <NOL Reclass>) = 600,000 <EB>

Note: To access the report, select the Reporting area, Dataset, and Report Level. Then, in the navigator select Tax Provision and click Run Report. View Detail. On the report, select the View Detail hyperlink.

Beginning Balance	Activity		Deferred Only	Balance sheet Only	Ending Balance		NOL Allowance Rate	100%
	2,000,000.00	Pre-Tax Book Income					Base NOL Allowance	0
	5,000.00	P1000						
	10,000.00	P2000						
	15,000.00	Total Permanent Difference						
50,000.00	31,000.00	T1000	0	30,000.00	111,000.00			
45,652.00	2,000.00	T2000	0	50,000.00	97,652.00			
	33,000.00	Total Temporary Difference						
	2,048,000.00	Taxable Income (Pre-NOL)						
500,000.00	(500,000.00)	NOL Reclass	0	600,000.00	600,000.00			
	1,548,000.00	Federal Taxable Income (Post-NOL)						

Scenario 8

When the NOL Allowance Rate is set to 0% and the Base NOL Allowance is set to 40,000, the NOL Reclass is the total NOL Beginning Balance (10,000), because you cannot use more NOL than you have in the beginning balance.
(10,000 <NOL Beginning Bal> = -(10,000)<NOL Reclass>

Note: The NOL Reclass takes the total NOL Beginning Balance because the Base NOL Allowance of the Federal Taxable Income (Pre-NOL) is greater than the available NOL Deferred Tax Asset.

If the NOL Reclass is added to the Federal Taxable Income (Pre-NOL), the Federal Taxable Income (Post-NOL) is 0.
2,048,000 <TI Pre-NOL> + -10,000 <NOL reclass> = 2,038,000 <TI Post-NOL>

NOL Ending Balance
(Beginning Bal + Deferred Only + Balance Sheet Only) + (NOL Reclass) = NOL End Bal
(10,000 <BBal> + 0<DO> + 0 <Bal O>) + (-10,000 <NOL Reclass>) = 0 <EB>

Note: To access the report, select the Reporting area, Dataset, and Report Level. Then, in the navigator select Tax Provision and click Run Report. View Detail. On the report, select the View Detail hyperlink.

Beginning Balance	Activity		Deferred Only	Balance sheet Only	Ending Balance	NOL Allowance Rate	0%
	2,000,000.00	Pre-Tax Book Income				Base NOL Allowance	40,000.00
	5,000.00	P1000					
	10,000.00	P2000					
	15,000.00	Total Permanent Difference					
50,000.00	31,000.00	T1000	0	30,000.00	111,000.00		
45,652.00	2,000.00	T2000	0	50,000.00	97,652.00		
	33,000.00	Total Temporary Difference					
	2,048,000.00	Taxable Income (Pre-NOL)					
10,000.00	(10,000.00)	NOL Reclass	0	0	0		
	2,038,000.00	Federal Taxable Income (Post-NOL)					

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Scenario 9

When the NOL Allowance Rate is set to 100%, the Base NOL Allowance to 0, and there is another NOL Temporary Difference with Activity (500,000), the NOL Reclass is the sum of 100% of the Federal Taxable Income (2,048,000.00) and the NOL Temporary Difference (500,000).
[(2,048,000.00) <Federal Taxable Income> + (500,000)< NOL TD>] – 500,000 <NOL TD> = -2,048,000.00 <NOL Reclass>

If the NOL Reclass is added to the Federal Taxable Income (Pre-NOL), the Federal Taxable Income (Post-NOL) is 0.
2,048,000 <TI Pre-NOL> + -2,048,000 <NOL reclass> = 0 <TI Post-NOL>

NOL Ending Balance
(Beginning Bal + Deferred Only + Balance Sheet Only) + (NOL Reclass) = NOL End Bal
(7,010,000 <BBal> + 0<DO> + 0 <Bal O>) + (-2,048,000 <NOL Reclass>) = 4,962,000 <EB>

Note: To access the report, select the Reporting area, Dataset, and Report Level. Then, in the navigator select Tax Provision and click Run Report. View Detail. On the report, select the View Detail hyperlink.

Beginning Balance	Activity		Deferred Only	Balance sheet Only	Ending Balance	NOL Allowance Rate	100%
	(100,000.00)	Pre-Tax Book Income				Base NOL Allowance	0
	5,000.00	P1000					
	10,000.00	P2000					
	15,000.00	Total Permanent Difference					
50,000.00	31,000.00	T1000	0	0	81,000.00		
45,652.00	2,000.00	T2000	0	0	47,652.00		
	33,000.00	Total Temporary Difference					
	2,048,000.00	Taxable Income (Pre-NOL)					
7,000,000.00	(2,548,000.00)	NOL_SYS	0		04,452,000.00		
10,000	500,000	NOL_2001	0		0510,000.00		
7,010,000.00	(2,048,000.00)	NOL Reclass	0		04,962,000.00		
	0	Federal Taxable Income					

Scenario 10

When there is a negative Federal Taxable Income (Pre-NOL), the NOL Allowance Rate and the Base NOL Allowance do not affect the NOL Reclass. This occurs because the negative Taxable Income is considered a loss and is added to the NOL Balance Sheet.

If the NOL Reclass is added to the Federal Taxable Income (Pre-NOL), the Federal Taxable Income (Post-NOL) is 0.
-52,000 <TI Pre-NOL> + 52,000 <NOL Reclass> = 0 <TI Post-NOL>

NOL Ending Balance
(Beginning Bal + Deferred Only + Balance Sheet Only) + (NOL Reclass) = NOL End Bal
(10,000 <BBal> + 0<DO> + 0 <Bal O>) + (52,000 <NOL Reclass>) = 62,000 <EB>

Note: To access the report, select the Reporting area, Dataset, and Report Level. Then, in the navigator select Tax Provision and click Run Report. View Detail. On the report, select the View Detail hyperlink.

Beginning Balance	Activity		Deferred Only	Balance sheet Only	Ending Balance	NOL Allowance Rate	100%
	(100,000.00)	Pre-Tax Book Income				Base NOL Allowance	0
	5,000.00	P1000					
	10,000.00	P2000					
	15,000.00	Total Permanent Difference					
50,000.00	31,000.00	T1000	0	30,000.00	111,000.00		
45,652.00	2,000.00	T2000	0	50,000.00	97,652.00		
	33,000.00	Total Temporary Difference					
	(52,000.00)	Taxable Income (Pre-NOL)					
10,000.00	52,000.00	NOL Reclass	0	0	62,000.00		
	-	Federal Taxable Income (Post-NOL)					

Current Issues

Currently, there are two issues with the Federal NOL automation:

- If you manually enter the Activity in the NOL Temp Differences when the NOL automation is used (the NOL Allowance Rate is set lower than 100% and the Base NOL Allowance is set to 0), the Tax Provision report will have incorrect NOL Reclass and Federal Taxable Income (Post-NOL) amounts.
- In the Tax Provision report, the NOL Reclass calculation adds the manually entered Activity amounts before multiplying by the NOL Allowance Rate. This results in incorrect NOL Reclass and Federal Taxable Income (Post-NOL) amounts.

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VALUATION ALLOWANCES

Valuation Allowance amounts can be automatically posted for deferred tax assets, based on a pre-determined percentage.

- Automation must be activated for the unit in the Automation section of the Unit Details screen by checking the box and entering the appropriate percentage(s) that should be applied to deferred tax assets.
- The generated valuation allowances display as a contra asset in reports.
- Automation can be determined on a Separate Attribute, Aggregated Attribute, or Aggregated Attribute Post-Tax basis.

Separate Attribute Basis

Separate Basis Valuation Allowance is the default calculation.

- In the Automation section of the Unit Details screen, there are three input fields in which percentages are entered for calculations for valuation allowance for After Tax Temporary Differences, NOL Temporary Differences, and Temporary Differences.
- The functionality analyzes each of the three component types separately. For example, if balances in Net Operating Losses for the unit netted to an asset, the system posts a valuation allowance contra asset at the entered percentage for Net Operating Losses. However, if balances for the Temporary Differences for the same unit netted to a liability, the system would not post a valuation allowance.
- Current/Non-Current balances that make up the component's asset determine the designation of current or non-current status for the valuation allowance.
- For units in a filing group, the parent unit determines the valuation allowance automation and percentage for the group.

Aggregated Attribute Basis

The Aggregated Valuation Allowance functionality is activated with the VA_CALCTYPE dataset parameter with a paramvalue of 2.

- This method combines the three component types when determining whether or not there is a net asset that should have an offsetting valuation allowance.
- In the Automation section of the Unit Details screen, enter a percentage for the net amount of After Tax Temporary Differences, NOL Temporary Differences, and Temporary Differences in the Unified VA Rate field for valuation allowance calculations.
- The functionality analyzes the net of the three component types. For example, if balances in Net Operating Losses for the unit netted to an asset and the Temporary Differences for the same unit netted to a liability, when the NOL and the Temporary Differences were netted to an asset, the system posts a valuation allowance contra asset at the entered percentage for Aggregated Base Valuation Allowance.
- The Current/Non-Current balances that made up the component's asset determine the designation of current or non-current status for the valuation allowance.
- For units in a filing group, the parent unit determines the valuation allowance automation and percentage for the group.

Aggregated Attribute Post-Tax Basis

The Aggregated Post-Tax Valuation Allowance functionality is activated with the VA_CALCTYPE dataset parameter with a paramvalue of 4.

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- This method combines the three component types when determining whether or not there is a net asset that should have an offsetting valuation allowance.
- In the Automation section of the Unit Details screen, enter a percentage for the net amount of After Tax Temporary Differences, NOL Temporary Differences, and Temporary Differences in the Unified VA Rate field for valuation allowance calculations.
- The functionality analyzes the net of the three component types. For example, if balances in Net Operating Losses for the unit netted to an asset and the Temporary Differences for the same unit netted to a liability, when the NOL and the Temporary Differences were netted to an asset, the system posts a valuation allowance contra asset at the entered percentage for Aggregated Base Valuation Allowance.
- The Current/Non-Current balances that made up the component's asset determine the designation of current or non-current status for the valuation allowance.
- For units in a filing group, the parent unit determines the valuation allowance automation and percentage for the group.
- This method identifies where a unit or filing group has a Net Deferred Tax Asset and posts on After-Tax Basis to the codes VA_SYS_ATTD_C and VA_SYS_ATTD_NC.

Converting from Aggregated to Aggregated Post-Tax

To convert from using the Aggregated Attribute to Aggregated Attribute Post-Tax Basis:

1. Change the paramvalue for the VA_CALCTYPE dataset parameter from 2 to 4.
2. Export your data.
3. Run the macro to clean your data.
4. Reimport your data.

Note: If you need to convert from the Aggregated Attribute to Aggregated Attribute Post-Tax Basis, please contact your client manager or Support.

ALTERNATIVE MINIMUM TAX

The Alternative Minimum Tax (AMT) amount can be automatically calculated and posted based on entered adjustments and rates.

- Automation must be activated for the unit the Automation section of the Unit Details screen by checking the box and entering appropriate pre and post adjustments, the AMT Net Operating Loss Carryover, and the AMT Tax Rate.
- The generated AMT posts as an After Tax Temporary Difference - Tax Basis with the adjustment code AMT_SYS.
- Automation is determined by a Reporting Currency or Local Currency approach. A system parameter setting determines which approach is used. However, the approach can also be designated on a dataset-by-dataset basis with a dataset parameter.

AMT Reporting Currency Approach

The system parameter defaults new datasets to the Reporting Currency Approach. The Reporting Currency approach expands the Alternative Minimum Tax (AMT) calculation:

- NOL Automation does not need to be activated to automate the AMT.
- There is the ability to enter and consider the AMT Net Operating Loss Carryover Balance.
- The AMT Estimator report displays in Reporting Currency under the Filing Group reports.
- The AMT is computed using the unit's data in reporting currency. The AMT is posted to the parent unit by converting from reporting currency to the parent unit's local currency.

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- The AMT Liability or AMT Recapture is automatically posted to the After Tax Temporary Difference with the adjustment code AMT_SYS.

Note: The Reporting Currency approach can be overridden on each dataset with the dataset parameter name USE_OLD_AMTESTIMATOR and the parameter value 1.

Alternative Minimum Tax Estimator

Regular Tax Calculation
Starts with Federal Tax Current from the Tax Provision report and then considers the impact of Foreign Tax Credits from either Cash Tax Adjustments or user-designated After Tax Temporary Difference activity to arrive at an Adjusted Cash Provision.

Alternative Tax Calculation
Starts with Federal Taxable Income (Pre-NOL) from the Tax Provision Report and then adds back any entered AMT preference items. The result is then offset up to 90% with the AMT NOL to arrive at Alternative Minimum Taxable Income that is rate effected by the AMT rate to arrive at the AMT (pre credits). It then considers any entered AMT Foreign Tax Credits to arrive at the Tentative Minimum Tax.

AMT Liability (Recapture)
The Tentative Minimum Tax is compared with the Adjusted Cash Provision to determine if there is an AMT Liability or potential Recapture of an AMT carryover from prior years:

- If the Tentative Minimum Tax is higher than the Adjusted Cash Provision, the system posts that amount to the Parent Unit in the Filing Group as activity in the After Tax Temporary Difference section with the adjustment code AMT_SYS.

- If the Tentative Minimum Tax is less than the Adjusted Cash Provision, the system looks to the beginning balance of the After Tax Temporary Difference with the adjustment code AMT_SYS in the filing group's parent unit beginning balance. To the extent there is a balance, it will recapture that amount in activity.

AMT Local Currency Approach

AMT Local Currency Approach (Not Recommended) enables the AMT functionality to calculate using Local Currency amounts. This approach should only be activated if all units have the same local currency.

To activate the AMT Local Currency Approach functionality, an Administrator needs to add the following system parameter in Manage Configurations.

In Administration > System > Manage Configurations select the Advanced Functionality Section then, Alternative Minimum Tax > Designate AMT Functionality Approach, select Yes.

The Local Currency approach has more limited functionality than the Reporting Currency approach:

- The AMT calculation is computed in Local Currency, not Reporting Currency. All units in a filing group must have the same currency for the calculation to be logical.
- Net Operating Losses for both regular tax and AMT are not considered separately in the calculation. Consider using the AMT Reporting Currency approach, because it considers both regular and AMT NOLs in the calculation.

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- AMT Automation posts the generated AMT liability as activity on an after tax temporary difference with the code AMT_SYS. It does not take into consideration the calculation going into a recapture position.

Note: The Local Currency approach can be overridden on each dataset by adding the dataset parameter name USE_OLD_AMTESTIMATOR and the parameter value of 1.

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REPORT CONFIGURATION

- Tiered Sub-Consolidations can be viewed with Consolidated Sub-Consolidation functionality.
- Report Headers and Footers can be user-defined to display on printed reports.

Custom Sub-Consolidation Reporting

Overview of Custom Sub-Consolidation (CSC) Functionality
In Manage Configurations, the default for the Custom Sub-Consolidation system parameters for both the Tax Provision tab and Effective Tax Rate tab are set to Yes.

The Tax Provision and Effective Tax Rate reports at the sub-consolidated level can be viewed showing Sub Consolidation, rather than Unit detail. There can be multiple CSC groupings. For example, one CSC could be defined to view units by region and another to view units by management lines.

Set-up of CSC
The Administrator is responsible for managing the following system parameters in Manage Configurations.

- Add CSC Breakout View in the Tax Provision tab
- Add CSC Breakout Report in the Effective Tax Rate tab
- Add Consolidated PTBI Reconciliation in the Effective Tax Rate tab

To create the Sub-Consolidations:

In Manage Units > Unit Sub-Consolidations, create a "parent" sub-consolidation beginning with CSC#_X_. You can have multiple CSC breakout's by multiple parent Sub-Consolidations (e.g., CSC1_X_Regions and CSC2_X_Management). In each of the parent sub-consolidations, include all units for the child Sub-Consolidation.

- To create a parent add a Code, Name, Unit Type, Country Name, and Currency Symbol.

In Manage Units > Unit Sub-Consolidations, create as many "child" sub-consolidations as you would like beginning with CSC#_ (e.g., CSC1_North America and CSC1_EMEA or CSC2_Corporate, CSC2_Manufacturing).

- All units defined for the Parent CSC should be included in only one Child sub-consolidation to ensure that report results are meaningful.
- To create a child add a Code, Name, Unit Type, Country Name, and Currency Symbol.

In the following example, D1000, D2000, F1000, and F2000 can only belong to one child sub-consolidation, either CSC1_Domestic or CSC1_Foreign.

	CSC1_X_Worldwide	CSC1_Domestic	CSC1_Foreign
D1000	x	x	
D2000	x	x	
F1000	x		x
F2000	x		x

D1000, D2000, F1000, and F2000 can only belong to one child sub-consolidation, either CSC1_Domestic or CSC1_Foreign.

- To import, complete the appropriate fields on the #CSC# Sub-Consolidations sheet in the Import Categories template. You can create a sheet named #CSC2#, which allows the creation and population of multiple sub-consolidations for a Unit. Column A should have the Unit Code and

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Columns B through IV should have the CSCs in which the unit should be included. Existing unit designations in a CSC are replaced, not appended, when the #CSC2# is imported. This sheet does not export when categories are exported and is not in the standard template for import categories.

Viewing CSC Reports

- After activating parameters, the Effective Tax Rate CSC Breakout report is available.
- To display a report, be sure to select the "parent" sub-consolidation (e.g., CSC1_X_Regions and CSC2_X_Management) in the Control Center. The report displays a Total column and a column for each CSC.

Headers and Footers

To activate the Header and Footer functionality, an Administrator needs to add the following system parameters in Manage Configurations.

In addition, the Client Name in Reports displays the client name on report screens, as well as in the header of printed reports.

TAX BASIS BALANCE SHEET/INCOME STATEMENT

- Book trial balance information populated in the system that generates provision items can also be adjusted to generate a tax basis balance sheet and income statement.
- Cumulative temporary differences can be mapped to specified trial balance accounts. Other adjustments to book trial balance amounts can be made.
- The Tax Basis Balance Sheet and Tax Basis Income Statement reports can be viewed at the unit, sub-consolidated, or consolidated basis. They can also be viewed on a local or reporting currency basis. These reports can have one or more roll-ups of sub-lines.

Trial Balance Data

To generate a tax basis balance sheet and income statement, trial balance accounts must be established and populated.

- Determine how accounts should be represented in trial balance lines and sublines by mapping them in the Manage Trial Balance section.
- Account balances can be entered after trial balance mapping is defined.
- Balances can be bridged from an extract file from a general ledger, as long as bridge mappings have been defined in the Manage Bridge section.
- If the bridge is not being used, account balances can be manually entered or populated with the Import Numbers template in the Trial Balance/Tax Basis screen in the Provision dataset.
- Once book trial balances are populated, Book Adjustments, Tax Re-class, and Other Adjustments can be made as needed.
- Typically, trial balance accounts are populated on a pre-closed basis. By having book adjustments close out Income Statement items in Retained Earnings, assets equal liabilities plus equity on reports.

Cumulative Temporary Differences

Cumulative temporary differences data can be layered with the book balance sheet to build a Tax Basis Balance Sheet and Income Statement.

- In the Manage Tax Basis/Tax section, determine the mapping of cumulative temporary differences to trial balance accounts.
- The upper section of the Tax Basis / Return Mappings screen and the input for Sch L are used for Export to Return functionality and the Tax Basis Income Statement.

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- Each cumulative temporary difference can only be mapped to one trial balance subline. Therefore, it may be necessary to create additional sublines to map cumulative temporary differences properly.
- The system shows the cumulative temporary beginning balance, as well as activity that occurred during the period.

EXPORT PROVISION TO RETURN

- The data in a Provision dataset in the system can be exported into a file that is in a format that meets the import specification of major compliance systems. This allows the Tax Return process to start with Provision data that can be adjusted as necessary.
- Each compliance system has specifications for the type of file and the data it requires. The system has an export feature for major compliance system file formats. There are some additional mappings and configurations that must be established in the system to mesh the provision and return presentation.
- For more information about export to your specific compliance system, contact your Client Manager or the support group.

FLOW-THROUGH

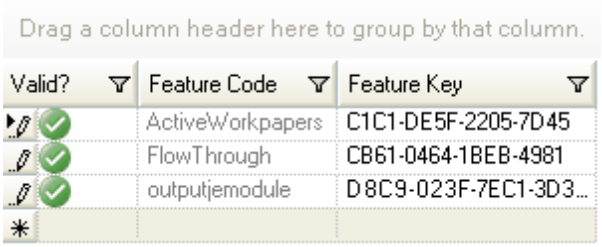
Flow-Through is used to transfer a percentage of data from one unit to another. It is useful for partnerships.

Important: Visual Basic Power Pack must be installed for Flow-Through to work.

Licensing

To enable Flow-Through, an appropriate License Code and License Key are required. Administrators can enter this information by selecting the Administration area and clicking Administration > System > Manage Licenses. Licenses are in the format below.

Example:



Setup

You need to enable the following parameters for Flow-Through calculations to work:

FLOWTHROUGHFACTORS_AUTOCALC
A paramvalue of 1 automatically calculates flow-through factors in reports. you can add the system parameter by exporting the Categories then updating the spreadsheet and importing the Administration area. For more information see the Importing Templates Guide.

FLOWTHROUGHFACTORS_MANUALCALC
A paramvalue of 1 displays the Calculate Flow-Through Factor Results menu item in the Provision and Estimated Payments datasets.

The FLOWTHROUGHFACTORS_USE_FX parameter needs to be entered with a paramvalue of 1 for the FX fields (Use Fx Rates During Calculations, Beg Fx Rate, and Wgt Avg Fx Rate) to display on the Flow-Through Factors screen.

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Terminology

Here are terms used in this section:

Source Unit
The unit from which numbers are pulled. Factors are applied to source unit data before it is written to the target unit. You can designate multiple source units. Data from all source units is added by the system. The result is placed in the target unit.

Target Unit
The unit to which numbers are pushed or written.

Target Tag
Determines to where data is written in the target unit

Manual Adjustments Tag
A target unit tag allowing users to make manual adjustments to existing numbers. Data in the target unit in the manual adjustments tag is not deleted or zeroed out.

Exclusion Clearing Tag
A target unit tag specifying that existing data should not be deleted or cleared out. You can designate one or more exclusion clearing tags.

Exclusion Pulling Tag
A source unit tag specifying that existing data should not be pulled. You can designate one or more exclusion pulling tags.

Component Type
A type of data that can be copied from source unit to target unit. (Examples: PTBI, permanent differences, temporary differences) A component type rolls all detail into a Target Rollup Component. Then the detail is either copied or summarized by tag.

Note: The data for a component type that is not selected is not changed: it is not be deleted, zeroed out, or copied (factored).

Activity Factor
A percentage applied to source unit numbers before they are written to a target unit. Factors can be positive or negative. For example, if the Temporary Differences factor is set to 50%, the activity of each temporary difference is multiplied by 50% and the result is added to the target unit.
Include In Copy

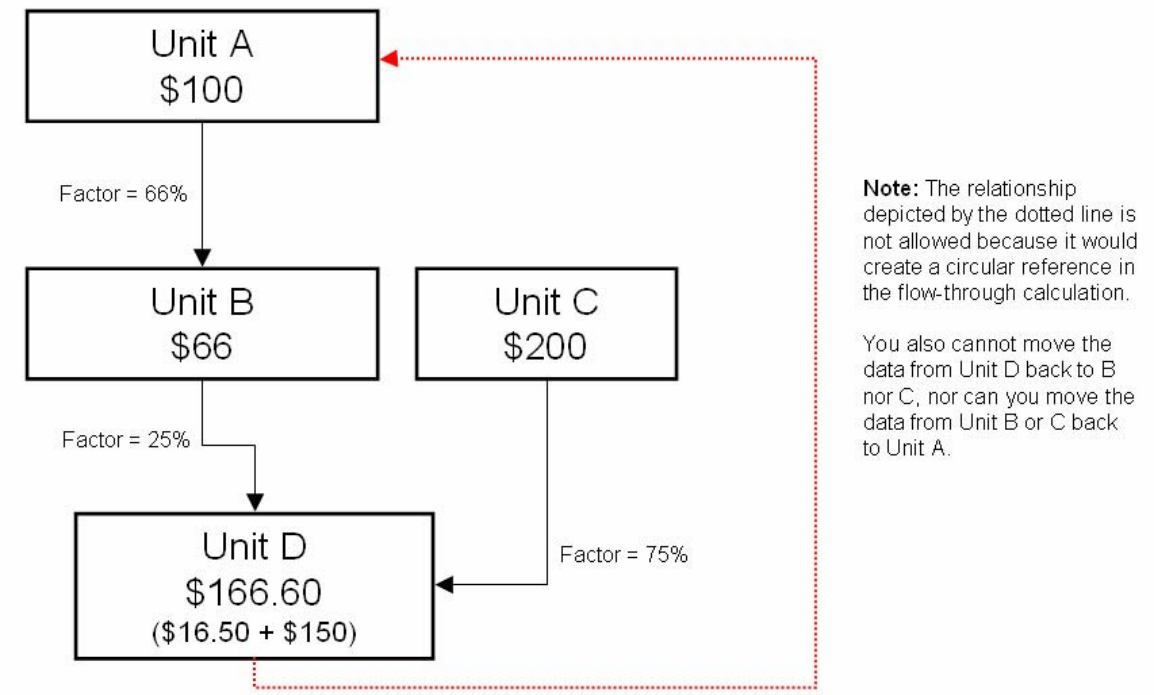
Designated component types for which data from the source unit is copied and factored into the target unit. The level of detail in the target unit is determined by the Detail Copy Action option selected or if a Target Rollup Component is selected.

Activity Factor Example

Here are some ways in which Activity Factors can be applied to units:

Note: This example depicts three levels. You can have as many levels as desired.

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Configuration

To transfer a percentage of data from one unit to another, follow these steps:

1. Go to the Provision or Estimated Payments dataset and click Data Entry > Federal > Flow-Through Factors. The screen for the target unit in the Navigator displays.
2. Click Create New.
3. Select a unit from the Source Unit drop-down list.

Notes:
- Any unit can be selected as a source, except for the target unit.
- A unit cannot be selected if it or any of its parents are a child of the current unit.

4. Select the type of data (PTBI, Permanent Differences, etc.) to be copied from the source unit.
5. Enter an Activity Factor for the selected type of data.

Note: If a temporary difference was selected, you need to enter a Beginning Balance Activity Factor, Deferred Only Activity Factor, and Balance Sheet Only Activity Factor.

6. Select a tag from the Manual Adjustments Tag drop-down list.
7. Select Exclusion Tags (for clearing and copying data). For more information, go to the Data Clearing Details section.
8. Click Save New. The following message displays: Changes have been saved.
9. Close the Flow-Through screen.
10. The configuration can be completed:

- Manually by clicking Dataset > Administration > Calculate Flow-Through Factor Results. The following message displays: Are you sure you would like to calculate unit factor results? WARNING: This will erase all data not tagged with the 'Manual Adjustments Tag' and 'Exclusion Tags' in each target unit. Click Yes.
- Automatically during the report data regeneration process.

Notes:
- Be sure to enter the appropriate parameter.
- If a state is not activated in the target unit, the state from the source unit is activated in the target as a result of Flow-Through. The state can then be deactivated.

Data Clearing Details

Normally, all data in the target unit (except for the manual adjustments tag data) is cleared out prior to processing. This ensures that the flow-through factor procedure can be executed multiple times resulting in the same answer. The flow-through factor procedure increments the data for each source unit on top of the data in the target unit. If the target numbers do not start at zero, the flow-through factor procedure will add numbers on top of themselves.

Caution: If existing data is not cleared first from the target unit and a tag is selected for both exclude from clearing and summarization, its detail in the target unit will be deleted as an override to the clearing tag exclusion. The summarization tag designation takes priority over the clearing exclusion. The user is prompted with a warning when this occurs, but system is not prevented from clearing the data.

Exclusion tags have two functions:

- Prevent data associated with selected tags from being cleared from the target unit.
- Prevent data associated with selected tags from being copied from the source unit to the target unit.

Copy and Summarize

Data is cleared from the target unit as the first step. Then data is copied from the source unit to the target unit. There are two options for copying data from the source unit to the target unit: Copy Detail by Tag and Summarize Detail by Tag.

Copy Detail by Tag
Each component/tag combination from the source unit is copied to the target:

Source Unit	Tag		Target Unit	Tag
Component 1	A	>	Component 1	A
Component 1	B	>	Component 1	B
Component 2	A	>	Component 2	A
Component 2	B	>	Component 2	B

If data exits in the target unit for a component/tag combination, it will be overwritten unless the target tag is defined on the Exclude Clearing the Data for These Tags on the Target Unit list. When data is included on the Exclude list, it will be incremented on top of the data that already exists. This is undesirable if the flow-through calculation process is to be run more than once because the source data will increment on top of itself on each run.

Summarize Detail by Tag
Each component from the source unit is summarized into the Summarization Tag before it is copied to the target:

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Source Unit	Tag		Target Unit	Tag
Component 1	A	>		
Component 1	B	>	Component 1	X
Component 1	C	>		
Component 2	A	>		
Component 2	B	>	Component 2	X
Component 2	C	>		

Note: All data for the X tag will be deleted prior to processing.

Rollup Components

Target Rollup Components

When a target rollup component is selected, a target tag must also be selected. When a target rollup component and target tag are selected for a component type, all detail items are summarized together. The results are placed in the selected component/tag in the target unit.

Source Unit	Tag		Target Unit	Tag
Component 1	A	>		
Component 1	B	>		
Component 1	C	>	Component 9	Z
Component 2	A	>		
Component 2	B	>		

Rollup Temporary Differences

The target temporary difference defaults to unit rates:

- The Temporary Difference Beginning Rate is the Beginning Deferred Tax Rate from the unit.
- The Temporary Difference Ending Rate is the Ending Deferred Tax Rate from the unit.

FX

Here is information pertaining to how FX works in Flow-Through:

- The FLOWTHROUGHFACTORS_USE_FX parameter needs to be entered with a paramvalue of 1 for the FX fields (Use Fx Rates During Calculations, Beg Fx Rate, and Wgt Avg Fx Rate) to display on the Flow-Through Factors screen.

- An unknown FX rate will force unknown amounts to zero which may or may not be erroneous. The automatic calculation (if it is being used) will not provide an error message. However, the manual calculation will provide a warning (which can be ignored by the user). This warning message provides a list of the units that have an unknown FX rate so this data can be corrected by the user.

- The source unit to target unit Flow-Through will not calculate, nor store a currency translation adjustment (CTA) on the target unit. The CTA is only calculated and shown when going from local currency to reporting currency. The CTA reported on the target unit may not match the CTA shown for the source unit that fed the target unit. The correct CTA will only be in the

original source unit.

ASSOCIATED ONESOURCE TAX PROVISION CORPORATE EDITION PRODUCTS

- There are associated ONESOURCE Tax Provision products that can be licensed to support the overall provision.
- Global Access (formerly iTaxStream) is a data collection tool designed to guide remote users.
- The UTP (Uncertain Tax Positions) application tracks the uncertain tax positions/IAS 12 tax reserves and generates annual disclosures.

Global Access

- Global Access (formerly iTaxStream) is a web-based data collection tool that streamlines the process of populating data and ultimately assists in the consolidation of provision information.
- Unlike tax packages in Excel that require data manipulation, once information is entered in Global Access, the system populates the database in real time.
- Each Global Access instance is configured to meet a company's data collection requirements.
- Users are guided through procedures with step-by-step instructions.
- Specific tasks that need to be performed are presented in an orderly step-by-step fashion.
- Only the units assigned to a specific user display when the user logs in. Data in the work flow/ drop-down menus can be defined by a user.
- Users see the same reports as the corporate office, so they understand the results they are reporting in both Local and Reporting currency.
- The multi level Sign-Off configurable process and the Audit Trail help ensure accountability about the data submitted.
- For more information or a demo of Global Access, please contact your Client Manager or the support group.

Uncertain Tax Positions (UTP)

- Accounting for Uncertain Tax Positions requires the recognition and measurement of tax contingencies.
- The UTP application allows the positions to be tracked using the same dataset, unit, and component codes as ONESOURCE Tax Provision.
- Categories can be migrated from the provision to the UTP application to minimize set-up time.
- After positions have been determined, the total amount of unrecognized tax benefits that would affect the Effective Tax Rate needs to be represented in the provision.
- As positions age, there may be additional interest that needs to be accrued each period. The UTP application has the ability to compute interest using the IRS or State-defined tables, or a flat rate. Interest compounds over a user-defined period.
- The UTP application can post either a position-by-position detailed entry or a single topside number to represent the impact of any change in the amount of unrecognized tax benefits during the period.
- The required Uncertain tax positions disclosures can be viewed and printed from the UTP application. Additionally, there are reports that support the accounting for tax contingencies in the Taxes Payable, Deferred Tax Asset, and Current and Deferred Tax Expense.
- For more information or a demo of the UTP application, please contact your Client Manager or the support group.

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ONESOURCE Integration

This chapter discusses how to establish system setup information required for integration with other applications on the ONESOURCE platform.

ONESOURCE FileRoom

INTEGRATION WITH ONESOURCE FILEROOM

For Hosted Clients who log in through the ONESOURCE platform, one free drawer will be available to use one the license is activated. You may choose to use ONESOURCE FileRoom to store & access your documents.

Prior to version 8.0, you were required to attach documents at the component level which is the lowest level. Documents were added at the component level and attached to a dataset unit.

To enhance the documentation functionality, **ONESOURCE** Tax Provision has been integrated with **ONESOURCE** FileRoom. You have the ability to attach a document at the **dataset**, **unit**, or **component** level. If you continue to attach documents at the component level then, the document will be added as it has been in the past. We did not remove the functionality to attach documents at the component level. The benefit is that when a document is attached regardless of the level, it will be indexed to allow searches and quicker access to a document.

Notes:

- Please contact Support if you would like to make this non-revokable choice
- If you license Global Access, your Global Access documents will be stored as they have been in the past. In this first phase of integration, you will not have the ability to view documents stored in the FileRoom from Global Access. This will be addressed in the next phases of integration with FileRoom.

Documents can be added at the:

- Dataset Level
- Unit Level
- Component Level

In the **Navigator**, select **Documents**



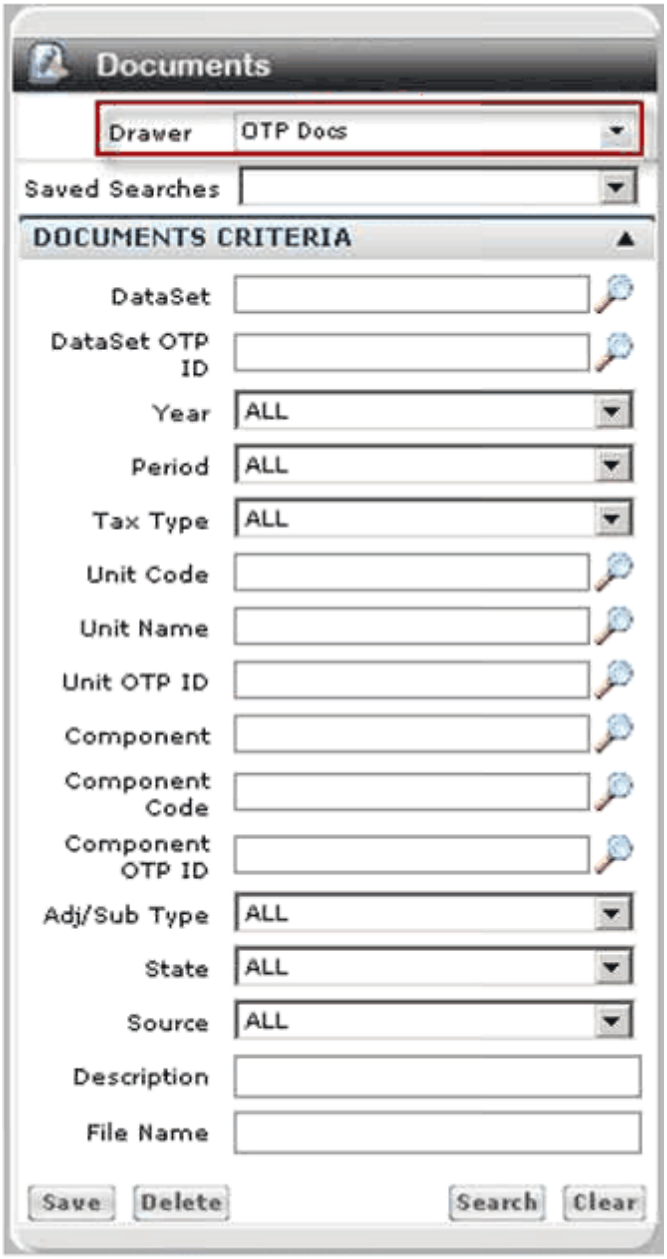
Documents will launch the FileRoom
You will be able to set up the **Document Criteria** required in the **Documents** dialog box in order to store and access documents in the **ONESOURCE** FileRoom.

Drawer

- If you license **ONESOURCE** FileRoom you will have access to all of your other drawers in the

drop-down

- If you do not license **ONESOURCE** FileRoom separately, you will have access to 1 free drawer that will come with v. 8.0
- You are required to select **Year**, **Period**, and **Type**
- Items that are *not* required can entered and or will be pre-populated if attached at the component level such as **Description**, and **File Name**



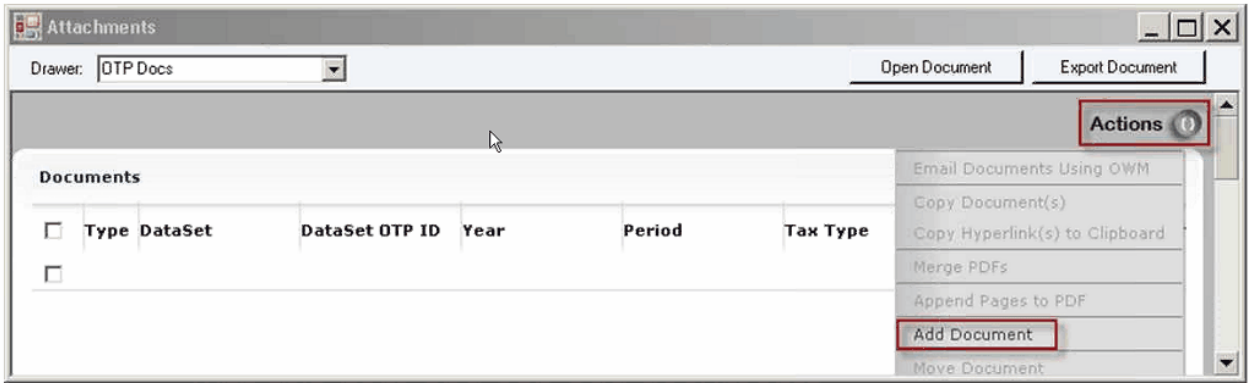
Note: You can also access **ONESOURCE** FileRoom from the platform so you don't have to open the ONESOURCE Provision software, if looking for an attached file.

To attach a document, click on the **Actions** icon to open the following **Attachment** dialog box then s elect **Add Document.** You will be able to view any documents currently associated with the item and may

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add documents.

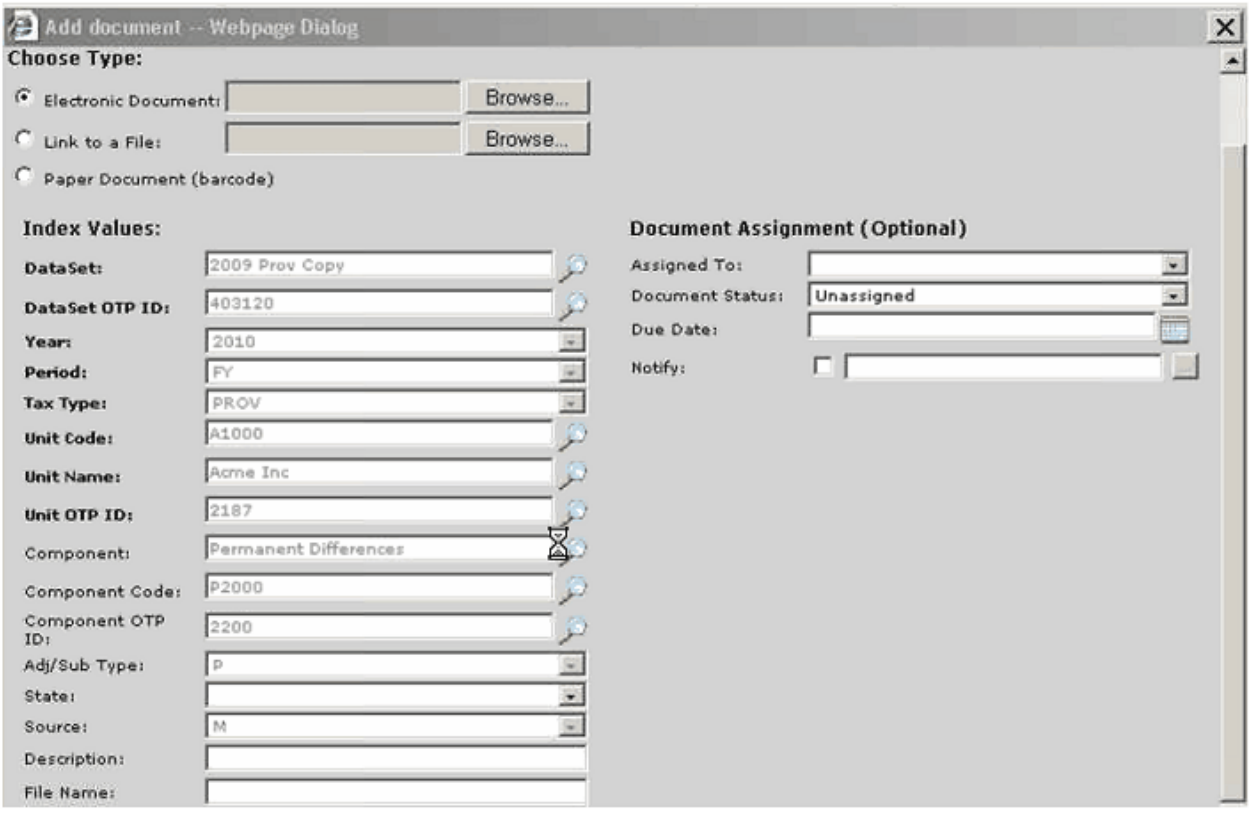
Attachments Dialog Box



If you continue to attach documents at the lowest level (component level) then your **Index Values** will be pre-populated. The index values will be completed based on the level you are attaching a document.

Example: The index values below are filled in for the **Dataset**, **Unit Code**, **Unit Name**, ect., because the document is being attached at the component level which is the lowest level.

Add Document Dialog Box



REFERENCE ITEMS

State and Jurisdiction Codes

State	Code	State	Code
Alabama	AL	Montana	MT
Alaska	AK	Nebraska	NE
All Other	AO	Nevada	NV
Arizona	AZ	New Hampshire	NH
Arkansas	AR	New Jersey	NJ
Blended State	BS	New Mexico	NM
California	CA	New York	NY
Colorado	CO	New York City	NYC
Connecticut	CT	North Caroline	NC
Delaware	DE	North Dakota	ND
Florida	FL	Ohio	OH
Georgia	GA	Oklahoma	OK
Hawaii	HI	Oregon	OR
Idaho	ID	Pennsylvania	PA
Illinois	IL	Rhode Island	RI
Indiana	IN	South Carolina	SC
Iowa	IA	South Dakota	SD
Kansas	KS	Tennessee	TN
Kentucky	KY	Texas	TX
Louisiana	LA	Utah	UT
Maine	ME	Vermont	VT
Maryland	MD	Virginia	VA
Massachusetts	MA	Washington	WA
Michigan	MI	Washington DC	DC
Minnesota	MN	West Virginia	WV
Mississippi	MS	Wisconsin	WI
Missouri	MO	Wyoming	WY

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ISO Country Codes

Country Name	Country Code	Country Name	Country Code
Afghanistan	af	Liechtenstein	li
Albania	al	Lithuania	lt
Algeria	dz	Luxembourg	lu
American Samoa	as	Macau	mo
Andorra	ad	Macedonia	mk
Angola	ao	Madagascar	mg
Anguilla	ai	Malawi	mw
Antarctica	aq	Malaysia	my
Antigua and Barbuda	ag	Maldives	mv
Argentina	ar	Mali	ml
Armenia	am	Malta	mt
Aruba	aw	Marshall Islands	mh
Australia	au	Martinique (French)	mq
Austria	at	Mauritania	mr
Azerbaidjan	az	Mauritius	mu
Bahamas	bs	Mayotte	yt
Bahrain	bh	Mexico	mx
Bangladesh	bd	Micronesia	fm
Barbados	bb	Moldavia	md
Belarus	by	Monaco	mc
Belgium	be	Mongolia	mn
Belize	bz	Montserrat	ms
Benin	bj	Morocco	ma
Bermuda	bm	Mozambique	mz
Bhutan	bt	Namibia	na
Bolivia	bo	Nauru	nr
Bosnia-Herzegovina	ba	Nepal	np
Botswana	bw	Netherlands	nl
Bouvet Island	bv	Netherlands Antilles	an
Brazil	br	New Caledonia (French)	nc
British Indian Ocean Territory	io	New Zealand	nz
Brunei Darussalam	bn	Nicaragua	ni
Bulgaria	bg	Niger	ne
Burkina Faso	bf	Nigeria	ng
Burundi	bi	Niue	nu
Cambodia	kh	Norfolk Island	nf
Cameroon	cm	North Korea	kp
Canada	ca	Northern Mariana Islands	mp
Cape Verde	cv	Norway	no
Cayman Islands	ky	Oman	om
Central African Republic	cf	Pakistan	pk
Chad	td	Palau	pw
Chile	cl	Panama	pa
China	cn	Papua New Guinea	pg
Christmas Island	cx	Paraguay	py
Cocos (Keeling) Islands	cc	Peru	pe

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Country Name	Country Code	Country Name	Country Code
Colombia	co	Philippines	ph
Comoros	km	Pitcairn Island	pn
Congo	cg	Poland	pl
Cook Islands	ck	Polynesia (French)	pf
Costa Rica	cr	Portugal	pt
Croatia	hr	Puerto Rico	pr
Cuba	cu	Qatar	qa
Cyprus	cy	Reunion (French)	re
Czech Republic	cz	Romania	ro
Denmark	dk	Russian Nationaleration	ru
Djibouti	dj	Rwanda	rw
Dominica	dm	S. Georgia and S. Sandwich Isls.	gs
Dominican Republic	do	Saint Helena	sh
East Timor	tp	Saint Kitts and Nevis Anguilla	kn
Ecuador	ec	Saint Lucia	lc
Egypt	eg	Saint Pierre and Miquelon	pm
El Salvador	sv	Saint Tome (Sao Tome) and Principe	st
Equatorial Guinea	gq	Saint Vincent and Grenadines	vc
Eritrea	er	Samoa	ws
Estonia	ee	San Marino	sm
Ethiopia	et	Saudi Arabia	sa
Falkland Islands	fk	Senegal	sn
Faroe Islands	fo	Seychelles	sc
Fiji	fj	Sierra Leone	sl
Finland	fi	Singapore	sg
France	fr	Slovak Republic	sk
French Guyana	gf	Slovenia	si
Gabon	ga	Solomon Islands	sb
Gambia	gm	Somalia	so
Georgia	ge	South Africa	za
Germany	de	South Korea	kr
Germany	de	Spain	es
Ghana	gh	Sri Lanka	lk
Gibraltar	gi	Sudan	sd
Great Britain	gb	Suriname	sr
Greece	gr	Swaziland	sz
Greenland	gl	Sweden	se
Grenada	gd	Switzerland	ch
Guadeloupe (French)	gp	Syria	sy
Guam (USA)	gu	Tadjikistan	tj
Guatemala	gt	Taiwan	tw
Guinea	gn	Tanzania	tz
Guinea Bissau	gw	Thailand	th
Guyana	gy	Togo	tg
Haiti	ht	Tokelau	tk
Heard and McDonald Islands	hm	Tonga	to
Honduras	hn	Trinidad and Tobago	tt

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Country Name	Country Code	Country Name	Country Code
Hong Kong	hk	Tunisia	tn
Hungary	hu	Turkey	tr
Iceland	is	Turkmenistan	tm
India	in	Turks and Caicos Islands	tc
Indonesia	id	Tuvalu	tv
Iran	ir	Uganda	ug
Iraq	iq	Ukraine	ua
Ireland	ie	United Arab Emirates	ae
Israel	il	United Kingdom	uk
Italy	it	Uruguay	uy
Ivory Coast (Cote D'Ivoire)	ci	Uzbekistan	uz
Jamaica	jm	Vanuatu	vu
Japan	jp	Vatican City State	va
Jordan	jo	Venezuela	ve
Kazakhstan	kz	Vietnam	vn
Kenya	ke	Virgin Islands (British)	vg
Kiribati	ki	Virgin Islands (USA)	vi
Kuwait	kw	Wallis and Futuna Islands	wf
Kyrgyzstan	kg	Western Sahara	eh
Laos	la	Yemen	ye
Latvia	lv	Yugoslavia	yu
Lebanon	lb	Zaire	zr
Lesotho	ls	Zambia	zm
Liberia	lr	Zimbabwe	zw
Libya	ly		

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ISO Currency Codes

Currency Name	Currency Code	Country Name	Currency Code
Afghanistan, Afghanis	AFN	Lebanon, Pounds	LBP
Albania, Leke	ALL	Lesotho, Maloti	LSL
Algeria, Algeria Dinars	DZD	Liberia, Dollars	LRD
Angola, Kwanza	AOA	Libya, Dinars	LYD
Argentina, Pesos	ARS	Lithuania, Litai	LTL
Armenia, Drams	AMD	Macau, Patacas	MOP
Aruba, Guilders (also called Florins)	AWG	Macedonia, Denars	MKD
Australia, Dollars	AUD	Madagascar, Ariary	MGA
Azerbaijan, New Manats	AZN	Malawi, Kwachas	MWK
Bahamas, Dollars	BSD	Malaysia, Ringgits	MYR
Bahrain, Dinars	BHD	Maldives (Maldive Islands), Rufiyaa	MVR
Bangladesh, Taka	BDT	Malta, Liri (expires 2008-Jan-31)	MTL
Barbados, Dollars	BBD	Mauritania, Ouguiyas	MRO
Belarus, Rubles	BYR	Mauritius, Rupees	MUR
Belize, Dollars	BZD	Mexico, Pesos	MXN
Bermuda, Dollars	BMD	Moldova, Lei	MDL
Bhutan, Ngultrum	BTN	Mongolia, Tugriks	MNT
Bolivia, Bolivianos	BOB	Morocco, Dirhams	MAD
Bosnia and Herzegovina, Convertible Marka	BAM	Mozambique, Meticais	MZN
Botswana, Pulas	BWP	Myanmar (Burma), Kyats	MMK
Brazil, Brazil Real	BRL	Namibia, Dollars	NAD
Brunei Darussalam, Dollars	BND	Nepal, Nepal Rupees	NPR
Bulgaria, Leva	BGN	Netherlands Antilles, Guilders (also called Florins)	ANG
Burundi, Francs	BIF	New Zealand, Dollars	NZD
Cambodia, Riels	KHR	Nicaragua, Cordobas	NIO
Canada, Dollars	CAD	Nigeria, Nairas	NGN
Cape Verde, Escudos	CVE	Norway, Krone	NOK
Cayman Islands, Dollars	KYD	Oman, Rials	OMR
Chile, Pesos	CLP	Pakistan, Rupees	PKR
China, Yuan Renminbi	CNY	Palladium Ounces	XPD
Colombia, Pesos	COP	Panama, Balboa	PAB
Communauté Financière Africaine BCEAO, Francs	XOF	Papua New Guinea, Kina	PGK
Communauté Financière Africaine BEAC, Francs	XAF	Paraguay, Guarani	PYG
Comoros, Francs	KMF	Peru, Nuevos Soles	PEN
Comptoirs Français du Pacifique Francs	XPF	Philippines, Pesos	PHP
Congo/Kinshasa, Congolese Francs	CDF	Platinum, Ounces	XPT
Costa Rica, Colones	CRC	Poland, Zlotych	PLN
Croatia, Kuna	HRK	Qatar, Rials	QAR
Cuba, Pesos	CUP	Romania, New Lei	RON
Cyprus, Pounds (expires 2008-Jan-31)	CYP	Russia, Rubles	RUB
Czech Republic, Koruny	CZK	Rwanda, Rwanda Francs	RWF

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Currency Name	Currency Code	Country Name	Currency Code
Denmark, Kroner	DKK	Saint Helena, Pounds	SHP
Djibouti, Francs	DJF	Samoa, Tala	WST
Dominican Republic, Pesos	DOP	São Tome and Principe, Dobras	STD
East Caribbean Dollars	XCD	Saudi Arabia, Riyals	SAR
Egypt, Pounds	EGP	Seborga, Luigini	SPL
El Salvador, Colones	SVC	Serbia, Dinars	RSD
Eritrea, Nakfa	ERN	Seychelles, Rupees	SCR
Estonia, Krooni	EEK	Sierra Leone, Leones	SLL
Ethiopia, Birr	ETB	Silver, Ounces	XAG
Euro Member Countries, Euro	EUR	Singapore, Dollars	SGD
Falkland Islands (Malvinas), Pounds	FKP	Slovakia, Koruny	SKK
Fiji, Dollars	FJD	Solomon Islands, Dollars	SBD
Gambia, Dalasi	GMD	Somalia, Shillings	SOS
Georgia, Lari	GEL	South Africa, Rand	ZAR
Ghana, Cedis	GHS	Sri Lanka, Rupees	LKR
Gibraltar, Pounds	GIP	Sudan, Pounds	SDG
Gold, Ounces	XAU	Suriname, Dollars	SRD
Guatemala, Quetzales	GTQ	Swaziland, Emalangeni	SZL
Guernsey, Pounds	GGP	Sweden, Kronor	SEK
Guinea, Francs	GNF	Switzerland, Francs	CHF
Guyana, Dollars	GYD	Syria, Pounds	SYP
Haiti, Gourdes	HTG	Taiwan, New Dollars	TWD
Honduras, Lempiras	HNL	Tajikistan, Somoni	TJS
Hong Kong, Dollars	HKD	Tanzania, Shillings	TZS
Hungary, Forint	HUF	Thailand, Baht	THB
Iceland, Kronur	ISK	Tonga, Pa'anga	TOP
India, Rupees	INR	Trinidad and Tobago, Dollars	TTD
Indonesia, Rupiahs	IDR	Tunisia, Dinars	TND
International Monetary Fund (IMF) Spec Drwig Rghts	XDR	Turkey, New Lira	TRY
Iran, Rials	IRR	Turkmenistan, Manats	TMM
Iraq, Dinars	IQD	Tuvalu, Tuvalu Dollars	TVD
Isle of Man, Pounds	IMP	Uganda, Shillings	UGX
Israel, New Shekels	ILS	Ukraine, Hryvnia	UAH
Jamaica, Dollars	JMD	United Arab Emirates, Dirhams	AED
Japan, Yen	JPY	United Kingdom, Pounds	GBP
Jersey, Pounds	JEP	United States of America, Dollars	USD
Jordan, Dinars	JOD	Uruguay, Pesos	UYU
Kazakhstan, Tenge	KZT	Uzbekistan, Sums	UZS
Kenya, Shillings	KES	Vanuatu, Vatu	VUV
Korea (North), Won	KPW	Venezuela, Bolivares (expires 2008-Jun-30)	VEB
Korea (South), Won	KRW	Venezuela, Bolivares Fuertes	VEF
Kuwait, Dinars	KWD	Viet Nam, Dong	VND
Kyrgyzstan, Soms	KGS	Yemen, Rials	YER
Laos, Kips	LAK	Zambia, Kwacha	ZMK
Latvia, Lati	LVL	Zimbabwe, Zimbabwe Dollars	ZWD

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Date Range Codes

Code	Description	Code	Description
FY	Full Year	M9	Ninth Month Only
Q1	1st Quarter Only	M10	Tenth Month Only
Q2	2nd Quarter Only	M11	Eleventh Month Only
Q3	3rd Quarter Only	M12	Twelfth Month Only
Q4	4th Quarter Only	2M YTD	First Two Months
M1	First Month Only	4M YTD	First Four Months
M2	Second Month Only	5M YTD	First Five Months
M3	Third Month Only	7M YTD	First Seven Months
M4	Fourth Month Only	8M YTD	First Eight Months
M5	Fifth Month Only	10M YTD	First Ten Months
M6	Sixth Month Only	11M YTD	First Eleven Months
M7	Seventh Month Only	2Q YTD	First Two Quarters
M8	Eighth Month Only	3Q YTD	First Three Quarters

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Default Payable Transaction Types

Description	Rollup Code
Adjustments	ADJ
Beginning Balance	BBAL
Cash	EST
Provision	PRV
Inter-Year Reclass	RCL

Description	Code	Rollup	Description	Code	Rollup
Non-Payment Adjustments - Federal	NPADJ-F	ADJ	2nd Quarter Provision - Federal	PQ2-F	PRV
Non-Payment Adjustments	NPADJ	ADJ	2nd Quarter Provision	PQ2	PRV
Beginning Balance	BBAL	BBAL	3rd Quarter Provision - Federal	PQ3-F	PRV
1st Quarter Estimate - Federal	1ES-F	EST	3rd Quarter Provision	PQ3	PRV
1st Quarter Estimate	1ES	EST	4th Quarter Provision - Federal	PQ4-F	PRV
2nd Quarter Estimate - Federal	2ES-F	EST	4th Quarter Provision	PQ4	PRV
2nd Quarter Estimate	2ES	EST	6 Month Provision - Federal	PQ2YTD-F	PRV
3rd Quarter Estimate - Federal	3ES-F	EST	6 Month Provision	PQ2YTD	PRV
3rd Quarter Estimate	3ES	EST	9 Month Provision - Federal	PQ3YTD-F	PRV
4th Quarter Estimate - Federal	4ES-F	EST	9 Month Provision	PQ3YTD	PRV
4th Quarter Estimate	4ES	EST	Full Year Provision - Federal	PFY-F	PRV
Audit Refund	AREF	EST	Full Year Provision	PFY	PRV
Audit Settlement	ASET	EST	Payable Auto Posting - Curr Prov	CPROV	PRV
Federal Extension	1EXT-F	EST	Payable Auto Posting - Curr Prov Reclass	CPROV-REC	RCL
Sub-Federal Extension	1EXT	EST	Payable Auto Posting - RTP	RTP	PRV
Income Return - Federal	INCR-F	EST	Payable Auto Posting - RTP Reclass	RTP-REC	RCL
Income Return	INCR	EST	Payable Auto Posting - ATR	ATR	PRV
Settlement - Federal	SET-F	EST	Payable Auto Posting - ATR Reclass	ATR-REC	RCL
Refund	REF	EST	Payable Auto Posting Noncash item	OTHER	PRV
Settlement - Federal	SET-F	EST	Payable Auto Posting Noncash item Reclass	OTHER-REC	RCL
Settlement	SET	EST	Provision Adjustments - Federal	PADJ-F	PRV
Settlement - CCI Other Federal	SET-CCI R	EST	Provision Adjustments	PADJ	PRV
Settlement - CEI Other Federal	SET-CEI R	EST	Return-To-Provision True-Up - Federal	PRTP-F	PRV
Unitary Allocations	UALLOC	EST	Return-To-Provision True-Up	PRTP	PRV
1st Quarter Provision - Federal	PQ1-F	EST	Intra-Year Reclass - Federal	ADJ-F	RCL
1st Quarter Provision	PQ1	PRV	Intra-Year Reclass	ADJ	RCL

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Permission Component Types

Description	Code
After Tax Temporary Differences	ATTD
Book Trial Balance	TBBB
Jurisdictions	J
Liability Transactions	LTXNS
NOLs Temporary Differences	NOLTD
Permanent Differences - List	CPD
State After Apportionment Temporary Differences	SAATD
State After Tax Temporary Differences	SATTD
State Permanent Differences	SPD
State Tax Adjustments	STADJ
Tax Adjustments - List	CTADJ
Temporary Differences - Book/Tax Basis	TD-A
Temporary Differences - List	CTD

Access Component Types

Description	Code
Access Rights Level:	
Reporting Dataset List	CDS
Sub Consolidation List	CSC
Unit List	CU
Preparer - Global Access	SO1
1st Reviewer - Global Access	SO2
2nd Reviewer - Global Access	SO3

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Component Rollup Codes - Deferred

Line	Rollup Code	Line Description
Temporary Differences	TD	Temporary differences balances and activity.
NOL Temporary Differences	NOLTD	NOL temporary differences balances and activity.
After Tax Temporary Differences	ATTD	After tax temporary differences balances and activity.
State After Apportionment Temporary Differences	SAATD	State after apportionment temporary differences balances and activity.
State After Tax Temporary Differences	SATTD	State after tax temporary differences balances and activity.

Component Rollup Codes - Effective Rate

Line	Rollup Code	Line Description
Pre-Tax Book Income	PTBI*	Pre-Tax Book Income from the Unit Details screen.
State and Local Taxes	ST*	Computed deductible for current state and local taxes.
Effect of Rates Different From Statutory	ERDS*	Impact of statutory rates for units when their current tax rate differs from the group tax rate defined for the dataset.
Permanent Differences	PD	Permanent differences with type of P&L Adjustment.
Temporary Differences	TD	Temporary differences entered in the Deferred Provision Only column plus the impact of the change in deferred rates and the impact of the difference between current and deferred rates.
NOL Temporary Differences	NOLTD	NOL Temporary differences entered in the Deferred Provision Only column plus the impact of the change in deferred rates and the impact of the difference between current and deferred rates.
Tax Adjustments	TADJ	Tax Adjustments.
After Tax Temporary Differences	ATTD	After tax temporary differences entered in the Deferred Provision Only column.
Deferred Provision Only Adjustment	DPOA*	Deferred Provision Only Adjustment from the Unit Details screen.
		These lines on the Effective Tax Rate Report do not have rollup capabilities.

Component Rollup Codes - Trial Balance

Line	Rollup Code	Line Description
Trial Balance	TBBB	Trial balance sub lines

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Query Filters

Shortcut	Description	References
<cc_dataset>	The dataset or group of datasets (as represented by the reporting dataset) currently selected.	Datasets.DataSetID
<cc_unit>	The unit currently selected.	Units.UnitID
<cc_subcon>	The group of units (as represented by the sub-consolidation) currently selected.	Units.UnitID
<cc_con>	The group of units (as represented by the consolidation), i.e., all units.	Units.UnitID
<cc_state>	The state currently selected.	States.StateID
<cc_currency>	The report type currently selected.	ReportTypes.ReportTypeID

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Dataset Parameters

Here is a chart of Dataset Parameters with brief functionality descriptions.

Note: Refer to the Parameters User Guide for more information on how parameters modify an instance of ONESOURCE Tax Provision. Always use care when working with parameters.

Parameter		Parameter	Parameter Value	Parameter Function
AdvLiabPosting		Alphanumeric	N	Deactivates the auto payable posting
AdvLiabPosting		Alphanumeric	Y	Activates the auto payable posting.
BSORTPTAG		Alphanumeric	Tag letter	Configures the tag that designates RTP Deferred Only adjustments. Overrides the default Balance Sheet Only posting tag.
CASENUMBER		Alphanumeric	User Defined Code	Case number that identifies the unit when exporting data to compliance systems.
CTA_ALT_CALC		Alphanumeric	1	1 enables automatic calculation of Currency Translation Adjustment (CTA) for all temporary differences via the Alternative calculation (through P/L). This calculation computes the current Tax Expense, which is offset in a Taxes Payable account. The Deferred Tax Expense is offset in the Ending Deferred Tax Asset/Liability accounts.
DEFAULT_TD_TAB		Alphanumeric	0, 1, or 2	• 0 displays the Detail section of Temporary Difference screens for all users. • 1 displays the Analysis section of Temporary Difference screens for Read/Write and Read-Only users, and the Detail section for Administrators. • 2 displays the Analysis section of Temporary Difference screens for all users.
DefEndBalDefault		Alphanumeric	Tag letter and type of event	Designates at the dataset level where the difference is posted when Ending Balances are entered vs Activity for Book/Tax Basis Temporary Differences. Examples: • O,A uses tag O and posts as Activity • X,D uses tag X and posts as Deferred Only Note: This parameter overrides the DefEndBalDefault system parameter.
DEF_RF_SUMMATION_COLUMN		Alphanumeric	1 thru 26	Selects the column in the Deferred Balances Report to display a sub-total balance for the Adjusted Beginning Balance or any other purpose for a specific dataset.

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Parameter		Parameter	Parameter Value	Parameter Function
AdvLiabPosting		Alphanumeric	N	Deactivates the auto payable posting Note: This parameter overrides the DEF_RF_SUMMATION_COLUMN system parameter.
DEF_RF_SUMMATION_NAME		Alphanumeric	Text	Column Heading for the column created with DEF_RF_SUMMATION_COLUMN parameter. Note: This parameter overrides the DEF_RF_SUMMATION_NAME system parameter.
DORTPTAG		Alphanumeric	Tag letter	Configures the tag that designates RTP Deferred Only adjustments. Overrides the default Deferred Only posting tag.
EstPymtFranchiseType		Alphanumeric	Tag Letter	Dictates the tag letter used in the payment summary report for income payments.
EstPymtPctCushion		Decimal Number	1.XX	Cushion amount that should be added to Estimated Tax Payments.
EstPymtRoundFactor		Whole Number	X00, X000	Rounding factors applied to Estimated Tax Payments.
EstPymtType		Alphanumeric	Tag Letter	Dictates the tag letter used in the payment summary report for income payments.
FATTD_Prefix		Alphanumeric	AT Temp Diff Code	Identifies which of the After Tax Temporary Differences (ATTD) should be considered as Foreign Tax Credit Carryover amounts for the Alternative Minimum Tax Calculation. If no value is entered, no ATTD is included in the calculation.
FEDBENEFITOFSTATE		Alphanumeric	FED/STATE	"FED" Federal Benefit of State impact in the Federal Rate or "State" Federal Benefit of State impact in the State Rate.
NOLAUTO_BSO_EXCLUSIONYYY		Alphanumeric	Tag letter	Used to exclude Balance Sheet Only amounts from the Federal NOLs Automation balance. (YYY are numbers and Tag Letter is the tag that should be excluded.) Multiple tags can be excluded by setting up multiple parameters.
NOLAUTO_DEFONLY_EXCLUSIONXXX		Alphanumeric	Tag letter	Used to exclude Deferred Only amounts from the Federal NOLAutomation balance. (XXX are numbers and Tag Letter is the tag that should be excluded.) Multiple tags can be excluded by setting up multiple parameters.
PAYABLE_CPROV_DOM_BUCKET		Alphanumeric	Payable Bucket Code	Determines which payable bucket the Domestic Unit's Federal Current Return Basis Tax Charge posts to.
PAYABLE_CPROV_FOR_BUCKET		Alphanumeric	Payable Bucket Code	Determines which payable bucket the Foreign Unit's Federal National Return Basis Tax Charge posts to.
PAYABLE_CPROV_DOM_STATE_BUCKET		Alphanumeric	Payable Bucket Code	Determines which payable bucket the Domestic Unit's State Current Return

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Parameter		Parameter	Parameter Value	Parameter Function
AdvLiabPosting		Alphanumeric	N	Deactivates the auto payable posting
				Basis Tax Charge posts to.
PAYABLE_CPROV_FOR_STATE_BUCKET		Alphanumeric	Payable Bucket Code	Determines which payable bucket the Foreign Unit's Current State Return Basis Tax Charge posts to.
PAYABLE_FXRATE_CALC		Alphanumeric	1	1 allows you to specify for a particular dataset not to default to the filing unit's FX rate, but to calculate by summing all Cash Federal Provisions in Local Currency and dividing by all Cash Federal Provisions in Reporting Currency when payable items are being calculated for a filing group.
PAYABLE_RTP_DOM_BUCKET		Alphanumeric	Payable Bucket Code	Determines which payable bucket the Domestic Unit's Federal Tax Adj with codes NC_RTP or NC_ATR posts to.
PAYABLE_RTP_FOR_BUCKET		Alphanumeric	Payable Bucket Code	Determines which payable bucket the Foreign Unit's Federal Tax Adj with codes NC_RTP or NC_ATR posts to.
PAYABLE_RTP_DOM_STATE_BUCKET		Alphanumeric	Payable Bucket Code	Determines which payable bucket the Domestic Unit's State Tax Adj with codes NC_RTP or NC_ATR posts to.
PAYABLE_RTP_FOR_STATE_BUCKET		Alphanumeric	Payable Bucket Code	Determines which payable bucket the Foreign Unit's State Tax Adj with codes NC_RTP or NC_ATR posts to.
PAYRECTYPE		Alphanumeric	0, 1 or 2	Determines how the PAYRECUNIT parameter functions: • 0 indicates there is no payable reclass. • 1 indicates that the Payable Reclass on the Federal and State levels is based on the unit determined for PAYRECUNIT at the Unit Dataset parameter level. • 2 indicates that the Payable Reclass on the Federal level is based on the unit determined for PAYRECUNIT at the Unit Dataset parameter level. In addition, the Payable Reclass on the State level is based on the unit determined for PAYRECUNIT at the Unit State Dataset parameter level.
Prior_Year_Tag#		Alphanumeric	Tag Letter	Determines which NC_ and Deferred amounts are considered in the Prior Year Breakout view of the Foreign/Domestic Summary report, based on their tag letters. For example: To include NC_ and Deferred amounts tagged with R and X, add the dataset parameters: • Prior_Year_Tag1, Alphanumeric, R

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Parameter		Parameter	Parameter Value	Parameter Function
AdvLiabPosting		Alphanumeric	N	Deactivates the auto payable posting
				• Prior_Year_Tag2, Alphanumeric, X
PULL_PAY_FROM_DATASET		Alphanumeric	Dataset Name	Entering the name of the Provision Dataset in the Estimated Tax Payments dataset posts payable transaction codes 1ES, 1ES-F, 2ES, 2ES-F, 3ES, 3ES-F, 4ES, 4ESF,ADJ and ADJ-F total display on the Federal Est Pymt and State Est Pymt reports after Reset Report Data.
RestrictTA		Alphanumeric	Beginning of code which should not be modifiable	Restricts Read/Write users on data entry/ modification of tax adjustment codes.
RestrictTag_X		Alphanumeric	Beginning of tag which should not be modifiable	Restricts Read/Write users on data entry/ modification of tags. X represents the specified tag with a paramvalue of the specified tag.
RESTRICT_TD_TABS		Alphanumeric	0 or 1	• 0 allows Administrators and Read/ Write users to enter data either on both the Analysis and Detail sections of Temporary Difference screens. • 1 limits the ability to enter data in the Details section of Temporary Difference screens to Administrators only. All users, however, can view data in the Details section.
RTPTAG		Alphanumeric	Tag letter	Configures the tag that designates RTP Deferred Only adjustments. Overrides the default RTP posting tag.
SCRUNCH_TAG		Alphanumeric	Any letter from A through Z.	Enables similarly-coded and similarly-designated (Current/Non-Current) temporary differences (with the same or different tag letters) to be aggregated when rolling over datasets using the Scrunch functionality.
USE_OLD_AMTESTIMATOR		Alphanumeric	0 or 1	0 uses the Reporting Currency approach for the Alternative Minimum Tax (AMT) calculation for the dataset, overriding the system parameter USE_OLD_AMTESTIMATOR_Default. 1 uses the Local Currency methodology.
USETBPTBI		Alphanumeric	0	Deactivates the PTBI bridge posting
USETBPTBI		Alphanumeric	1	Activates the PTBI bridge posting for all income statement accounts
USETBPTBI		Alphanumeric	2	Activates the PTBI bridge posting for all accounts with codes beginning with PTBI
VA_CALCTYPE		Alphanumeric	0, 2, or 4	• 2 activates the aggregated Unrecognized Balance automation. • 4 activates the aggregated post-tax Unrecognized Balance automation. • 0 activates the separate Unrecognized Balance.

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Unit Dataset Parameters

Here are Unit Dataset Parameters that relate to JE and Payable functionality.

Note: Refer to the Parameters User Guide for more information on how parameters modify an instance of ONESOURCE Tax Provision. Always use care when working with parameters.

Parameter Name	Parameter	Parameter Value	Parameter Function
JE_CALCULATE_ENTRIES	Alphanumeric	0 or 1	Y indicates that journal entries are calculated for a unit.
PAYABLE_CPROV_BUCKET	Alphanumeric	Payable Bucket Code	Define which payable bucket the Current Cash Provision posts to.
PAYRECUNIT	Alphanumeric	Parent Unit Code	Available in versions 6.0.0 and higher. Reclasses the unit's payable information to a parent unit. Enter the code for the unit in which the payable information should be included as the key value. • When the PAYRECTYPE dataset parameter is activated with a paramvalue of 1, the system reclasses both Federal and State auto-posted payables to the unit identified by the unit level parameter PAYRECUNIT. • When the PAYRECTYPE dataset parameter is activated with a paramvalue of 2, the system reclasses Federal auto-posted payables to the unit identified by the unit level parameter PAYRECUNIT. Note: The paramvalue of 2 is available in versions 6.1.0 and higher.
PAYABLE_RTP_BUCKET	Alphanumeric	Payable Bucket Code	Define which payable bucket the Tax Adj with codes NC_RTP or NC_ATR posts to.

Unit State Dataset Parameters

Here are Unit State Dataset Parameters that relate to Payable functionality.

Note: Refer to the Parameters User Guide for more information on how parameters modify an instance of ONESOURCE Tax Provision . Always use care when working with parameters.

Key	Key Type	Key Value	Parameter Function
PAYABLE_CPROV_BUCKET	Alphanumeric	Payable Bucket Code	Define which payable bucket the Current Cash Provision posts to.
PAYABLE_RTP_BUCKET	Alphanumeric	Payable Bucket Code	Define which payable bucket the Tax Adj with codes NC_RTP or NC_ATR posts to..
PAYRECUNIT	Alphanumeric	Unit	Available in versions 6.1.0 and higher. Reclasses the unit's payable information to a parent unit on the state level. Enter the code for the unit in which the payable information should be included as the key value.

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Key	Key Type	Key Value	Parameter Function
			Note: This parameter is only valid when the PAYRECTYPE dataset parameter is activated with a paramvalue of 2.

Special Characters

Here is a list of special characters that are supported by the system. They display correctly on reports.

Character	Description	Character	Description
§	Section	_	Underscore
©	Copywrite	-	Dash
¶	Paragraph	+	Plus
£	GB Pound	=	Equals
¥	Yen	{	Open Curly Bracket
Á	Acute A	}	Close Curly Bracket
É	Acute E	[	Open Sq Bracket
Ú	Acute U	]	Close Sq Bracket
Ó	Acute O	|	Pipe
Ü	Umlaut U	\	Back Slash
Ö	Umlaut O	,	Comma
Í	Acute I	.	Period
!	Exclamation	:	Colon
@	At symbol	;	Semi Colon
#	Number	`	Accent
%	Percent	ñ	n tilde
^	Carat	Ñ	N tilde
*	Asterisk	?	Question Mark
(	Open Parentheses	/	Forward Slash
)	Close Parentheses		

Import Error Messages

Import Categories

"incomplete/badly formatted data" – Necessary information is missing.

Example:
import NOL temporary differences **incomplete/badly formatted data, sheet #CNOLTD# NOL TempDiffs, line** 3

Go back to the page indicated and check that you have entered all the necessary information.

Import Numbers

"Badly formatted data" – Not enough information for that unit/perm diff/temp diff, etc. Means the same thing as "Incomplete record." Found in *#UTA# Unit Tax Adjustments*, *#UTBBS# Unit Trail BalSheet.*

Example:
import state tax adjustments **D1000/NY/STA1000: badly formatted data**

→ Verify that you have entered information into all the mandatory fields.

"Incomplete record" – Not enough information for that unit/perm diff/temp diff, etc. Means the same thing as "Badly formatted data."

Example:
import temporary differences **D1000/T1000/: incomplete record**

→ Verify that you have entered information into all the mandatory fields

"Key references non-existing categories" – When you have referenced a unit, temp diff, or perm diff that has not yet been created in import_categories.

Example:
import NOL temporary differences **D1000/NOL1000/D: key references non-existing categories**

→ Go back to import_categories and create that unit, temp diff, or perm diff in the appropriate page (e.g., *#CU# Units* to create a unit). Then go to import_numbers and input the information for that unit, temp diff, or perm diff in the appropriate page (e.g., *#U# Unit* for a unit, *#UPD# Unit Perm Diffs* for a permanent difference, etc.).
→ If you've already created the unit, temp, perm diff, etc., and the error message is still coming up, make sure that you have not entered a space before any of the codes. For example, " D1000" should be "D1000".

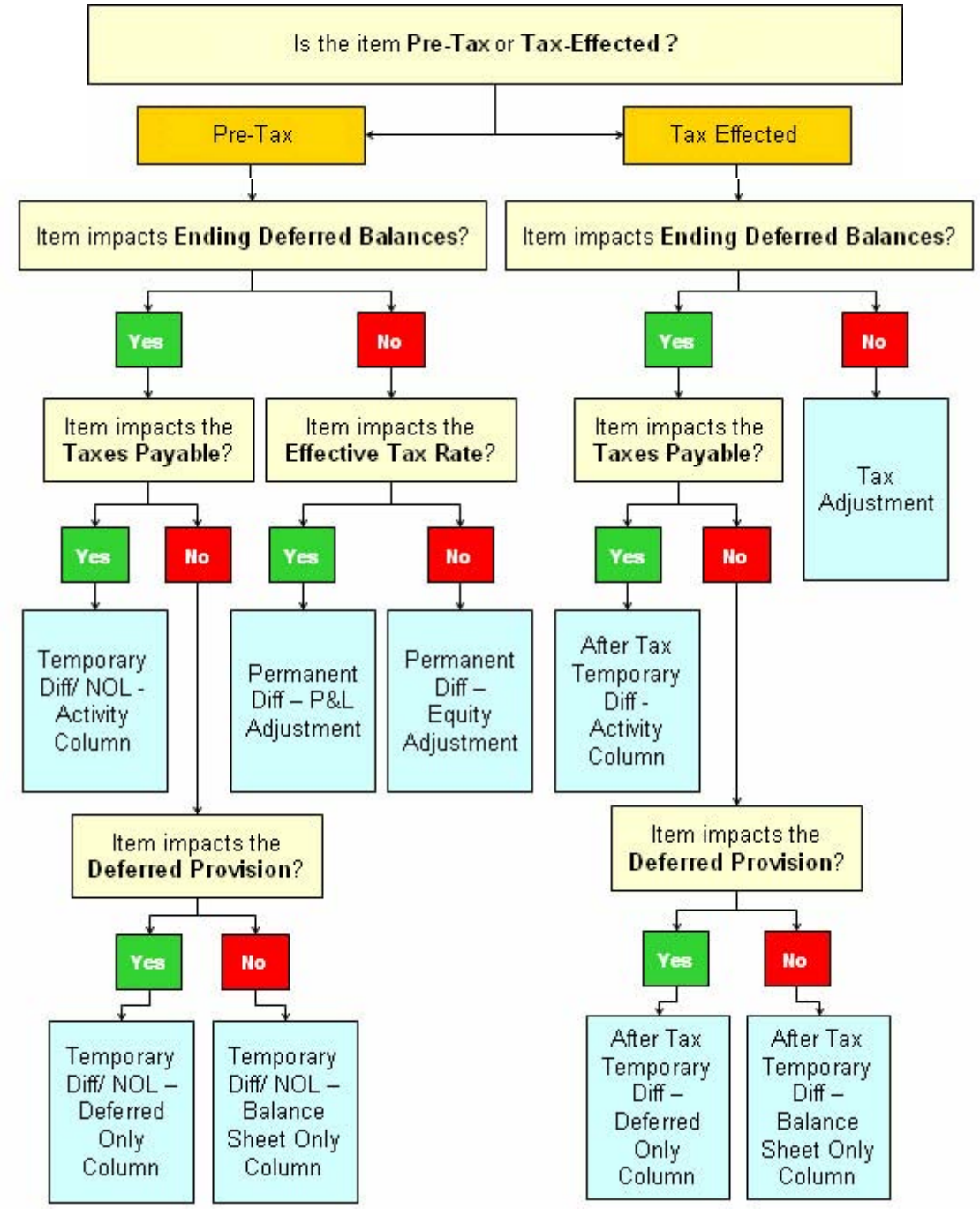
"No parent record" – When you have referenced a unit, temp diff, or perm diff that exists (i.e., has been created in import_categories), but for which no record has been created in import_numbers.

Example:
import NOL temporary differences **D2000/NOL1000/D: no parent record**

→ Go to import_numbers and input the information for that unit in the appropriate page (e.g., *#U# Unit* to create a unit record, *#UPD# Unit Temp Diffs* for a temporary difference, etc.

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Where to Enter Items in Onesource Tax Provision



Entry Column:	Current Tax Provision	Deferred Tax Provision	Ending Deferred Balance	Effective Tax Rate
Activity	✓	✓	✓	✗
Deferred Only	✗	✓	✓	✓
Balance Sheet Only	✗	✗	✓	✗

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